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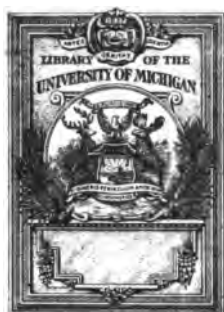
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REPORT
OF THE
Board of Equalization
of Taxes
1913

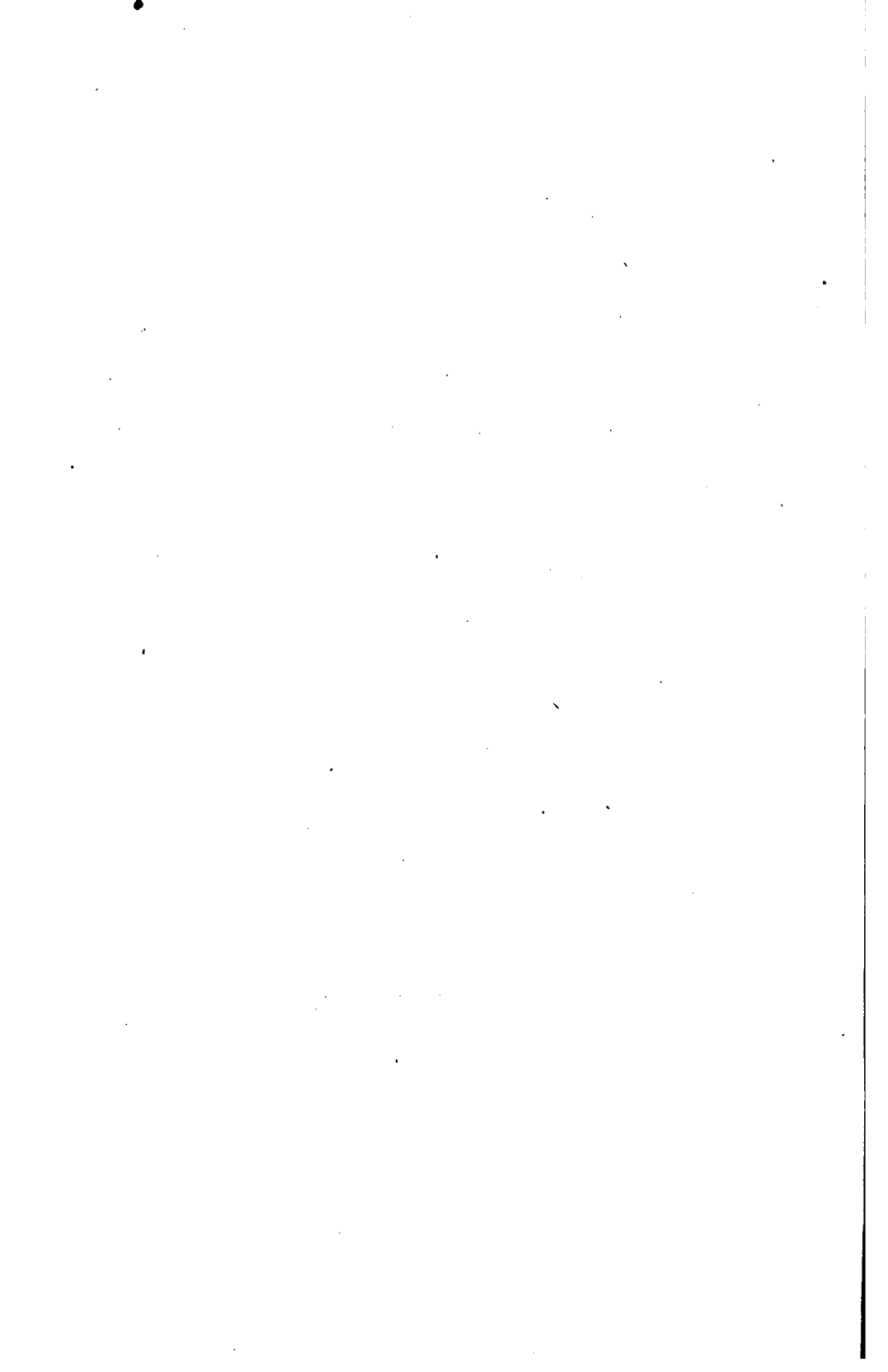


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NINTH ANNUAL REPORT

OF THE

Board of Equalization of Taxes

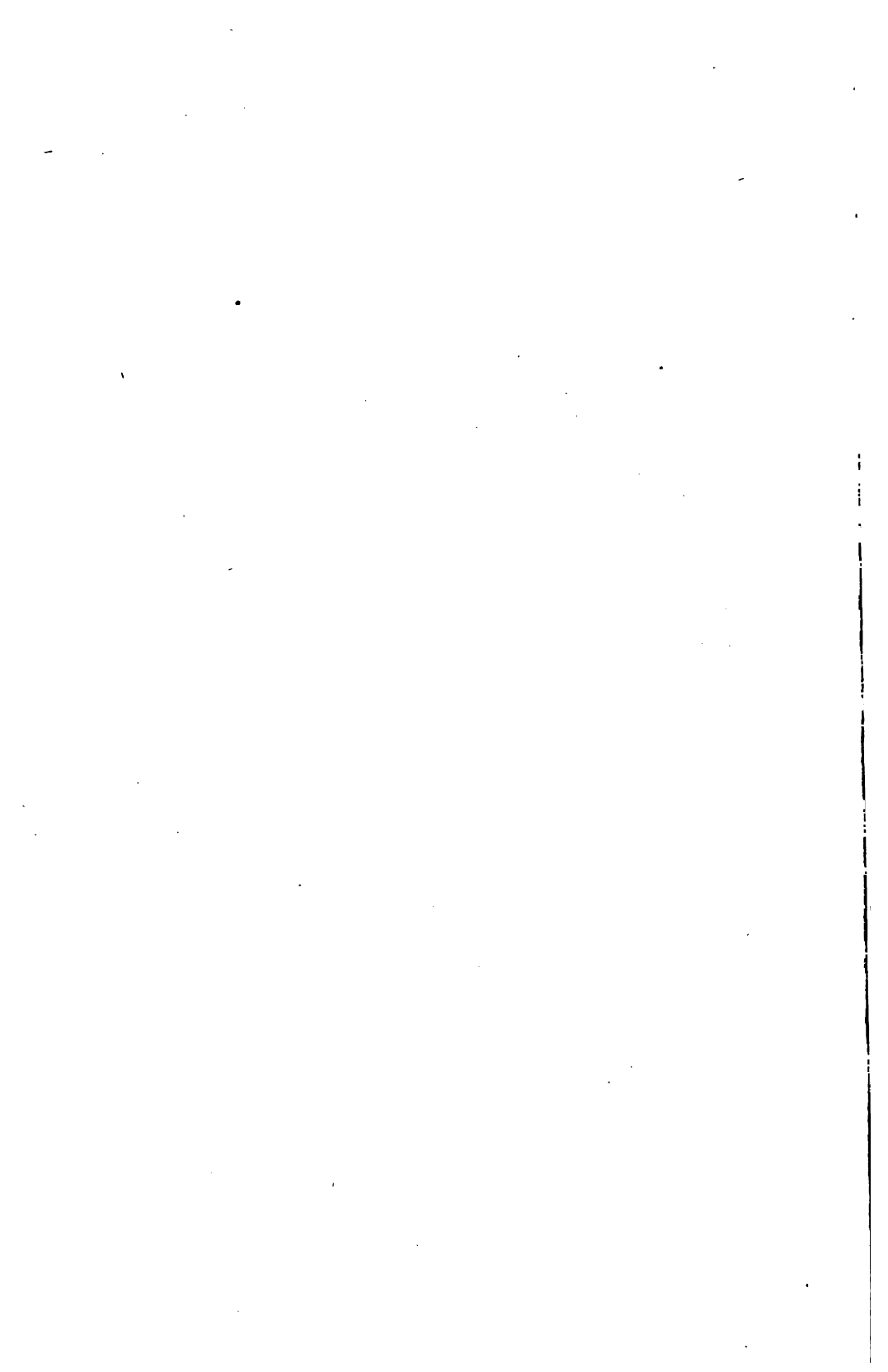
OF NEW JERSEY

For the Year Ending October 31

1913

PATERSON, N. J.
News Printing Co., State Printers.

1914



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OF THE
Board of Equalization of Taxes of New Jersey.

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REPORT.

STATE OF NEW JERSEY OFFICE OF THE BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY

TRENTON, October 31, 1913.

To the Legislature of the State of New Jersey:

In compliance with the provisions of the law, the Board of Equalization of Taxes of New Jersey submits herewith its ninth annual report.

APPEALS.

In its appellate capacity the Board during the past year has received five hundred and eighty-one petitions of appeal from individuals, corporations and taxing districts. In two hundred and sixty-one of these the assessments appealed from were reduced or cancelled; in five they were increased, and in two hundred and sixty-six the assessments were affirmed and the appeals dismissed. Some few of these latter were dismissed for lack of prosecution, the petitioners failing to respond when notified to appear at the time and place fixed by the Board for hearing the appeals. Thirty-one petitions were withdrawn by the petitioners, and eighteen are still pending, owing to adjournments requested by the parties in interest.

Among the cases heard during the past year, several were for the reduction of tax rates alleged to be excessive. Such appeals were brought by individual taxpayers of New Barbadoes Township, Dumont Borough, Norwood Borough and Park Ridge Borough, in Bergen County. These appeals were not filed simultaneously, but were brought at different times by taxpayers of these taxing districts. The first case was that brought by George White for the reduction of the tax rate of \$2.43 per \$100 of assessed valuation in New Barbadoes Township, for the year 1912. The petition alleged that the

rate exceeded the maximum allowable under the Hillery Maximum Tax Rate Act. The case was heard at some length and the petition granted, the Board holding that the permanent limitation of \$1.75 for County, school district and local purposes should have been reached in this district under the Hillery Act, which with the addition of \$0.26 for State School Tax and the increase of thirty points which may be granted by the County Boards on application under Chapter 182 of the Laws of 1908, would allow no more than \$2.31 per hundred dollars of valuation for New Barbadoes Township for the year 1912. The grounds of the Board's decision in this case will be found fully set forth in the opinion filed therein, which is printed in full in the appendix to this report.

Subsequently, similar appeals were brought by taxpayers of the three other taxing districts above referred to, and the facts being similar, the rate was ordered reduced to \$2.31 in each case.*

A number of appeals were brought for the exemption of property from taxation, on various grounds. Two were from Young Men's Christian Associations, and in each case the Board was obliged to affirm the assessment and dismiss the appeal, as the property was not used exclusively for charitable purposes, as required by the exempting clause of the tax act. In the case of Salvation Army vs. City of Newark, however, the facts showed that the Newark Industrial Home, owned by the petitioner, was "used exclusively for purposes considered charitable under the common law," and the assessment was cancelled under the rule laid down by the Supreme Court in *Paterson Rescue Mission v. High*, 64 N. J. L. 116.

Another case, that of Roman Catholic Diocese of Newark and St. Patrick's Church vs. City of Newark, was from an assessment levied on a church building in course of construction, which the petitioners claimed should be exempted from taxation. In this case, in obedience to the rule laid down by the Supreme Court in the case of *Institute of Holy Angels vs. Borough of Fort Lee* (80 N. J. Law 545) the assessment was affirmed, as the law provides that a building must be "actually and exclusively used" for church purposes in order to be exempt. It may be said in passing that a bill was introduced in the legislature of 1913, providing that ecclesiastical, educational and charitable buildings should be exempt during the

*In the case of *Merton vs. Park Ridge Borough*, the judgment of this Board has been taken to the Supreme Court on writ of certiorari.

course of construction, as well as thereafter, with the land on which they were erected. This bill, however, failed to become a law.

The working out of this requirement of "actual use" as one of the conditions for exemption was rather peculiarly illustrated in the case of *Society for the Care of German Seamen in the Port of New York vs. City of Hoboken*. In this case two buildings were in question, situated side by side and both used or intended for the same work, but the Board was obliged to affirm the assessment on one of them, while cancelling that on the adjoining house. The reason for this was that while the exempted building was in actual use for the purposes of the Society, the other had been more recently acquired, and at the time fixed by law for making the assessment was merely being put in condition for such use, and under the decision in the case of *Institute of the Holy Angels vs. Fort Lee*, above cited, this assessment had to be affirmed.

In the case of *First Presbyterian Church vs. City of Newark*, the assessment involved had been ordered by the Essex County Board of Taxation on the theory that a contract entered into in 1872, between the Church and the National State Bank, adjoining, created conditions which excluded this property from exemption under section 3 of the Tax Act of 1903, which provides:

"The following property shall be exempt from taxation under this act, namely; * * * All buildings actually and exclusively used for * * * religious; worship, * * * and the land whereon the same are situated, necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each."

By the terms of the contract in question, the bank paid the Church \$700 yearly, so long as the Church did not extend or erect any building on its lot so as to obstruct the light on that side of the bank building. The conclusion of the Board on this matter was that in entering into this contract the Church had not limited its "fair use and enjoyment" of the land, as the contract did not preclude the erection or extension of the buildings, but merely provided for the annual payment in question, so long as the Church refrained from so doing. The grounds of this decision, by which the appeal was granted and the assessment cancelled, are printed elsewhere in this report.

In another case, that of *Nucoa Butter Company and Edible Oils Company vs. City of Bayonne*, the petitioners appealed that certain liabilities be deducted from their personal assessment. The application for such deduction, required to be made to the assessor under sec-

tion 13 of the General Tax Act of 1903, had not been made, for the reason, as stated by the petitioners, that they had been unable to do so, owing to a loss by fire at their Bayonne plant, at or about the time when the application should have been made. In dismissing this appeal the Board first held, following the ruling of the Court in Perkins vs. Bishop (34 N. J. L. 45), that to obtain deduction for debts, the complainant must comply strictly with the requirements of the law applicable thereto, and that the reasons assigned for the petitioners' failure so to apply were not sufficient to justify this Board in allowing the deduction, if indeed such action would come within its jurisdiction. Further, the Board found that as the debt in question constituted a mortgage on real property in this State, the deduction asked for would not have been allowable, even had the application been made at the proper time, being precluded by Section 10 of the Tax Act of 1903, which provides:

"No mortgage or debt secured by mortgage on real property which is taxed in this state shall be listed for taxation, and no deduction from the assessed value of real property shall be made by the assessor on account of any mortgage debt; but the mortgagor or owner of the property paying the tax on mortgaged real property shall be entitled to credit on the interest payable on the mortgage for so much of the tax as is equal to the tax rate applied to the amount due on the mortgage, except where the parties have otherwise agreed, or where the mortgage is an investment of funds not subject to taxation, or where the parties have lawfully agreed that no deduction shall be made from the taxable value of the lands by reason of the mortgage."

An unusual situation was before us in the case of Marlborough-Blenheim Company vs. Atlantic City, in which a certain restrictive covenant as to the use of part of the petitioner's property was held to depreciate the value of that property to the extent of \$200,000, and to enhance in the same amount the value of the Disston Cottage property, to which the right of such restriction was appurtenant. The covenant in question gave to the owners of the Disston Cottage property the right to prevent the erection of any structure on that part of the Marlborough lot facing the ocean and boardwalk, to a depth of 250 feet, which restriction was enforced by the present owners of the Disston Cottage property. That such a restriction would work to depreciate the value of the Marlborough lot for selling purposes was undoubtedly true; that it was an element which the taxing officials could properly take into consideration in fixing the taxable value of the land was also the Board's conclusion on this point. The evidence as to values, however, showed conclusively that whatever may have been

the methods by which the taxing officials reached the assessed value of this property, the aggregate assessment was not in excess of the true value of the whole parcel, and therefore could not be reduced. On these grounds, the appeal was dismissed and the assessment affirmed.

In all of the foregoing cases, as well as in others which involved questions of law, rather than of fact, opinions were filed setting forth the bases of the Board's judgments. These opinions will be found in full in Appendix No. 1 to this report, for the information of taxpayers and taxing officials.

RATABLES

The net valuation of real and personal property locally taxable in the several taxing districts of this State for the year 1913, as returned to this Board in the abstracts compiled by the County Boards of Taxation from the books of the local assessors, is \$2,406,260,693.23, which is an increase of \$116,490,412.45 over the ratables of 1912. This includes second class railroad property, which under Chapter 91 of the Laws of 1905 is made a part of the ratables of the taxing district in which it is located, and is taxed at the rate prevailing in that municipality. It does not include main stem, rolling stock, etc., of railroads, which are assessed by the State Board of Assessors at the "average rate of taxation" of the State. The average rate for the year 1913 is \$1.979 per one hundred dollars of valuation.

The total valuation taxable for 1913 is comprised as follows:

Real estate, exclusive of second class railroad property	\$2,025,711,953.47
Second class railroad property	101,111,821.00
Personal property	285,008,410.76
Deductions for debt (other than mortgage indebtedness)	5,403,321.00
Net valuation taxable	2,406,260,693.23

The amounts deducted in the apportionment of State School and County taxes, under Chapter 57, Laws of 1910, and Chapter 188, Laws of 1912, aggregate \$87,386,460.25, and the amounts added, for the same purpose, aggregate \$4,004,314.83. These acts, it will be remembered, provide that the County Boards, in apportioning the County and State School taxes to be raised by the several municipalities, may deduct from the ratables amounts equal to reductions made on appeal from the ratables of the prior year or years by the County Boards, the Board of Equalization of Taxes, the State Board of Assessors (as

to second class railroad property) or by any Court. The intent of this act is that when an assessment is once made, and the County and State School taxes thereon have been paid over by the municipality, any loss in the collection of these taxes from the property owners, caused by reductions made by any Court or reviewing body, may be counteracted by an allowance made in the apportionment of the next year on account of such reductions. The act of 1910 also provides for additions, similarly allowed on account of any error in the ratables of the preceding year.

The taxes to be raised on the foregoing valuations are apportioned among State School taxes, County taxes and taxes for local and school district purposes. The apportionment for 1913 is as follows:

State School taxes	\$ 6,363,436.59
County taxes	10,461,463.46
Local budgets	30,363,217.10

The total valuation of property specifically exempted from taxation in the State for 1913 is \$206,183,137.34, which is divided as follows:

Public school property	\$45,139,736.34
Other school property	11,709,755.00
Public property	77,628,667.00
Church and charitable property	63,513,409.00
Cemeteries and graveyards	8,191,570.00

Detailed returns showing the ratables, exemptions, apportionment of taxes and the tax rates in each taxing district in the State will be found in the appendix to this report.

Every County this year reports a decided increase in ratables. In Hudson County a total increase of \$22,778,984 over the ratables of 1912 is divided as follows: Increase on real estate, exclusive of second class railroad property, \$13,893,538; on second class railroad property, \$2,945,591; on personalty, \$5,939,855. Of the total increase, over eleven million dollars comes from Jersey City, being about five millions each on real estate and personalty, and one million on second class railroad property. The Town of Kearny returns an increase of about two and a half millions, and Bayonne and West New York show increases of about two millions each. Smaller increases are distributed through the other taxing districts in the County.

Essex County returns a net increase of \$22,608,398 over the ratables of 1912. A peculiar feature of this is that while real estate, exclusive of second class railroad property, has increased by the large sum of

\$46,598,618, personal property valuations in the county have decreased to the extent of \$25,100,304. The decrease in personalty comes from the City of Newark, and is due to the fact that last year's ratables included the deferred dividend funds of both the Prudential and Mutual Benefit Life Insurance Companies, of \$29,638,965 and \$2,438,024 respectively, which funds the Courts have held to be non-taxable. As the total of those sums alone amounted to considerably more than the usual annual increase in ratables in the entire county, the taxing authorities were confronted with the difficult task of finding ratables to make up this deficiency and avoid a decrease. Existing assessments were carefully revised and a diligent search made for any property which might heretofore have escaped or evaded proper taxation. As stated by the County Board of Taxation:

"The \$32,000,000 the City was compelled to eliminate this year was not only made up, but about ten and one-half millions in addition were found. This was accomplished by subjecting each of the thirty taxing districts in the City to a careful revision of property values. Material augmentations were made in every one, excepting the 2nd, wherein the Prudential is situated, ranging from \$300,000 to \$4,600,000. Notwithstanding the loss in the second district of over \$32,000,000, its net decrease has only been \$17,800,000, virtually in increase."

The ratables for 1913 in Essex County were further swelled by the adoption of the unit system by the new Board of Assessors in the Town of Irvington, and by re-assessments in some of the municipalities, made by the County Board.

In Bergen County there is an increase of \$21,675,531, of which over nineteen millions is on real estate. The Townships of New Barbadoes and Overpeck and the Boroughs of Lodi and Rutherford return increases in the neighborhood of a million dollars each. Edgewater Borough shows an increase of \$3,429,633, of which a little over two millions is on real estate, and one million on personalty, this latter constituting about one-half of the personalty increase in the entire County.

An increase of \$8,060,254.76 in Union County comes chiefly from real estate, on which the increase is over seven million dollars. There is a general advance throughout the County, the highest increases being about three millions in Elizabeth and over a million and a half in Plainfield. In Union Township a seeming decrease in ratables is due to the fact that this township has recently been divided into two taxing districts, Hillside Township having been formed this year from a portion of Union.

BOARD OF EQUALIZATION OF TAXES

In Middlesex County the increase of \$6,085,539 is chiefly on real estate, although personalty has increased by nearly a million and a half.

Passaic County's increase of \$5,501,056, of which \$4,896,613 is on real estate, exclusive of second class railroad property, is generally distributed throughout the County.

Monmouth County reports an increase of \$5,061,128, almost entirely on realty.

The increase of \$4,947,137.61 in Camden County falls chiefly on real estate, the personalty increase being \$420,306.95. Nearly three million dollars of the total increase comes from the City of Camden, while smaller increases are scattered generally throughout the County. An apparent decrease from Clementon Township is attributable to the fact that the Borough of Laurel Springs was taken from the territory of this Township this year. The combined ratables of the two districts, however, show an increase over last year.

Smaller increases are returned from other counties. The following tabulation shows the ratables for 1912 and 1913, and the increase in each County for this year:

County.	Valuation of 1912.	Valuation of 1913.	Increase.
Atlantic	\$ 111,061,963.08	\$ 113,646,838.68	\$ 2,584,875.60
Bergen	119,054,142.00	140,729,673.00	21,675,531.00
Burlington ...	32,881,758.00	33,654,959.00	773,201.00
Camden	83,830,783.72	88,777,921.33	4,947,137.61
Cape May ...	30,101,416.00	32,878,855.00	2,777,439.00
Cumberland ..	25,351,580.00	26,445,842.00	1,094,262.00
Essex	583,870,154.00	606,478,552.00	22,608,398.00
Gloucester ...	24,161,957.00	25,442,688.00	1,280,731.00
Hudson	505,169,196.00	527,948,180.00	22,778,984.00
Hunterdon.....	20,999,500.00	21,098,664.00	99,164.00
Mercer	102,892,718.00	107,999,858.00	5,107,140.00
Middlesex.....	68,192,295.00	74,277,834.00	6,085,539.00
Monmouth.....	102,262,118.00	107,323,246.00	5,061,128.00
Morris	50,044,860.00	52,819,024.48	2,774,164.48
Ocean	18,981,384.00	19,968,907.00	987,523.00
Passaic	170,682,686.00	176,183,742.00	5,501,056.00
Salem.....	16,420,308.00	16,586,613.00	166,305.00
Somerset.....	32,479,757.00	33,776,179.00	1,296,422.00
Sussex	15,741,760.00	15,888,088.00	146,328.00
Union.....	150,701,008.08	158,761,263.74	8,060,254.76
Warren	24,888,936.00	25,573,765.00	684,829.00
Totals	\$2,289,770,280.78	\$2,406,260,693.23	\$116,490,412.45

INSTRUCTIONS TO ASSESSORS.

In addition to its functions as an appellate body, the Board is given limited supervision over the local assessors, and is charged with the duty of furnishing them information to aid them in making their assessments, as well as the investigation of the methods adopted by them in their work. All new laws affecting taxation are collated in this department and sent out to each assessor and collector in the State and to the County Boards, and through the medium of our annual report each of these officials is also furnished with the current decisions of the Courts relative to tax matters, as well as with the rulings of this Board. Copies of all memoranda filed in cases decided by this Board are transmitted promptly to each County Board. We are also in frequent personal communication with the assessors, through correspondence on various points.

In the furtherance of the supervisory duties of the Board, the following letter was sent to each assessor in the State early in May:

As the work of assessing property for the purpose of taxation has now begun, this Board wishes particularly to call the attention of the Assessors to certain fundamental duties of the office which in some taxing districts are not being as strictly adhered to as the laws of this State and the rules of this Board require.

It should scarcely be necessary to point out that the first of these is the assessment of property at its true value, and that this value means market value, that is, what the property would bring at a fair and bona fide sale by private contract—not a forced sale—on the twentieth day of May. The law on this point is clear and definite, and recognizes no distinctions. It does not contemplate an assessment at sixty or seventy or ninety per cent. of true value, nor a valuation of one hundred per cent. on one lot or section and eighty per cent. on another. It says—and means—true value. Bona fide sales by private contract under ordinary and normal conditions should be regarded by the Assessor as conclusive evidence of the true value of the property sold and as strongly indicative of the true value of like property similarly situated.

A strict adherence to this rule throughout the State would mean equality not only between taxpayers but between municipalities and counties as well. There is no more prolific source of dissatisfaction among taxpayers than an inequality of valuations as between the various properties in a taxing district. This Board receives many complaints alleging conditions of this kind, conditions which are the more difficult to correct because our Courts have decided that an assessment may not be reduced below the standard of true value for purposes of equalization, the true remedy being to increase all assessments which are below the required standard. It should be one of the chief concerns of the assessor to avoid any discrimination or appearance of discrimination between taxpayers in his taxing district.

Another plain duty of the assessors which is not being strictly carried out in some taxing districts is the requirement that lands and improvements be separately listed. Rule 1 of this Board, for the guidance of Assessors lays down the following requirement:

"1. It is hereby ordered by the Board of Equalization of Taxes of New Jersey, under and by virtue of the act entitled 'An act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments,' approved March twenty-ninth, A. D. nineteen hundred and five (P. L. 1905, Ch. 67), that hereafter, in all assessments of real estate in the taxing districts of this State, the assessor or other taxing officer whose duty it is by law to make such assessments, shall determine the true value of each parcel, lot or tract of real estate assessed in such taxing district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract. It is hereby further ordered that this order shall apply to all property except farm property."

The duty of the assessor in this respect is clear, and the rule will be enforced in each taxing district throughout the State.

We further urge that you use the utmost diligence in reaching and assessing to the proper owners all property, real and personal, subject to taxation in your taxing district. Under a law passed at the recent session of the Legislature, uniform tax maps will in time be available in every taxing district within the State, and these will be of great assistance to the assessors, and will insure a more adequate and complete assessment in taxing districts which do not now possess such maps.

To secure a just and equitable assessment of all property in accordance with the requirements of the Constitution and statutes of this State is the manifest duty of all assessing officers. The opportunity to accomplish this lies in the first instance with the assessor, and the duty to enforce it rests with this Board.

APPEALS TO BE FILED FIRST WITH THE COUNTY BOARDS.

On March 4, 1913, a decision was handed down by the Supreme Court in the case of Lydia A. Scott vs. Board of Equalization of Taxes, et al., to the effect that under the act constituting the County Boards of Taxation (P. L. 1906, Ch. 120), all appeals brought by taxpayers from the valuations of the local assessors must be taken in the first instance to the County Boards. The ground of the decision was that the act creating the County Boards, so far as it related to such appeals, superseded similar provisions of the prior act constituting the Board of Equalization of Taxes of New Jersey. Appeals of taxing districts or counties, however, may be taken direct to the State Board.

When this decision was handed down, we already had on file some hundreds of appeals from the assessment of 1912, and more were coming in daily, it being close to the time limit (April first) fixed by law for filing appeals with this Board. A large proportion of these appeals, filed in good faith by taxpayers throughout the State, had not

been before the County Boards, and there was of course no possibility of the petitioners' being able to make such appeals at that date, as the time for filing appeals with the County Boards from assessments of 1912 had expired in December of that year. The situation thus created was peculiarly unfortunate for the petitioning taxpayers, but a remedial act was promptly introduced in the Legislature, legalizing such appeals as had been filed previous to the passage of the act. Meantime the appeals which had not been before the County Boards were segregated from the other petitions on file, and held pending legislative action. The remedial act was passed and became a law on April fourteenth, being Chapter 365 of the Laws of 1913, and the cases theretofore in doubt were then placed on the calendar for hearing and disposal in the regular way.

The act of 1913 was of course merely intended to legalize appeals which had already been filed in good faith, as the petitioners could not reasonably be supposed to have known of this phase of the law in time to have appealed to the County Boards. We have since taken steps to make the ruling in the Scott case as widely known as possible, in order that the taxpayers may understand that their appeals in the future must first be taken to the County Boards, from whose judgment appeal can be taken to the Board of Equalization of Taxes.

TAX MAPS.

Perhaps the most important tax act passed by the Legislature in 1913 was the one providing for a uniform system of tax maps throughout the State. The purpose of this act is that every taxing district in the State shall be adequately mapped for purposes of taxation within five years, to the end that more accurate and systematic assessments may be assured, and considerable areas of property definitely located, which formerly have escaped taxation.

The general scheme of the act is that cities, towns, boroughs and built-up sections in general shall be mapped by survey, and that townships, containing large areas of agricultural and undeveloped lands, be covered by a system of "outline maps," except where the voters of the township decide in favor of a survey. This provision is intended, of course, to prevent placing an undue burden of expense on the less populated districts.

The act further charged this Board with working out and enforcing its various provisions. There was no appropriation allowed for carry-

BOARD OF EQUALIZATION OF TAXES

ing out this work, but the Board has done whatever has been possible with the facilities at its command.

The initial step was to send out the following circular to each taxing district in the State, requesting information as to maps already in use, with a view to ascertaining what taxing districts were provided with maps which could be considered adequate or could be made so.

TRENTON, N. J., June 2, 1913.

INFORMATION TO BE FURNISHED TO THE BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY IN PURSUANCE OF CHAPTER 175, LAWS OF 1913, RELATIVE TO THE PREPARATION AND USE OF TAX MAPS IN THE STATE.

Each of the following questions must be answered. The blank must be filled out and mailed to the Board of Equalization of Taxes of New Jersey, at the State House, Trenton, N. J., not later than July 1, 1913.

COUNTY OFTAXING DISTRICT OF

1. Have you a complete set of tax maps in your district?.....
2. Were the maps made solely for taxation purposes?
3. Have maps been made from actual surveys? If so, give date of same, with name and address of surveyor.....
4. Have maps been kept up-to-date, and when was the last general revision made?
5. Do maps show details besides property lines, such as buildings and other features?
6. Is the district shown by a single map? If so, give scale of map and size of sheet or roll.
7. If on separate sheets, give total number of sheets, together with size of each sheet and scale.
8. If maps are not drawn to a uniform scale, state each scale and the approximate territory covered by same.....
9. Are tracings of maps in existence?.....
10. Can copies of tax map be readily furnished? If so, by whom?
11. Are the maps accurate?.....
12. If tax maps are incomplete, state the portion and extent of your district not mapped
13. If tax maps have not been made and others are being used, what maps are you making use of?
14. If published maps are used, give name and address of publisher, also date of maps

REMARKS:

(Signature)Assessor.

(Post Office Address)

When the data called for in the above circular had been received, it was compiled to show the standing of each taxing district in this respect. The net result was as follows:

BOARD OF EQUALIZATION OF TAXES

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Districts having a complete set of maps	120
Districts partly mapped	35
Districts having no maps	303
Districts not heard from at date of compiling	23
Districts incorporated in 1913	6

We then sent out, on August 14, 1913, the following circular letter, accompanied by a copy of the act, to the Clerk of each Township in the State which was not already provided with a map, this being done in pursuance of the provisions of section 4 of the act:

I am enclosing a copy of Chapter 175, Laws of 1913, under the provisions of which all taxing districts in this State are to be provided with tax maps. Under section four of the act, you are given thirty days in which to declare whether or not it is your intention to submit to the voters of your township, at the next general election, the matter of providing a surveyed tax map for your taxing district. In case of failure to submit this matter to the voters of the township, or of its rejection at the next general election, a map for your taxing district will be prepared according to the provisions of sections two and three.

Please advise this Board, *not later than September fifteenth*, whether your Committee intends to submit this matter to the voters of the taxing district as provided in section four. Immediately after the election is held, you will kindly advise us further whether or not the preparation of a surveyed map was approved at that time.

Will you also kindly advise us, before September fifteenth, whether, in case a surveyed map is not required for the entire township, there are certain portions of the taxing district which in your judgment cannot be accurately mapped without a survey?

The majority of the townships responded in the affirmative, some in the negative, and a small proportion failed to respond at all, although second calls were sent out. These last will be placed on the list of townships to receive the outline maps, and if there are any built up portions in them which cannot be mapped adequately by this method, these portions can be mapped by survey, under the fifth section of the act, and such maps used in conjunction with the outline maps. The same action will be taken in the case of townships in which the Township Committees decided against submitting to the voters the question of procuring a surveyed map, as well as those in which the proposition shall be rejected by the voters of the taxing districts.

In short, while the act leaves the matter largely discretionary with this Board, it has been the policy of the Board to grant the outline maps in all cases where conditions will possibly permit, unless, of course, the Townships themselves expressly state their preference for the surveyed maps. It is indisputable that a survey insures an accuracy which would scarcely be possible in the outline map, but it is equally true that it is a much more expensive proposition, and in the large town-

ships, which comprise considerable acreages of farm, timber and undeveloped lands, the burden on the taxpayers would not be proportionate to the advantage derived. The outline maps, on the other hand, if carefully filled in from records and other competent information, supplemented by personal inspection, as provided in the third section of the act, are much less expensive, and should be entirely commensurate with the needs of such localities. In any case, they are a long step in the right direction, and that they will be a vast improvement over the methods in use where no maps exist is beyond question. We may say, incidentally, that no small part in insuring the accuracy of these outline maps may be played by the taxpayers of the township, if they take sufficient interest to attend when the map is placed open to public inspection for the purpose of allowing them to inspect the areas and dimensions given, and to protest against errors.

These maps, as we can reach them, will be prepared in outline for this Board from the State Geological survey maps, to a scale of 1"—400', a few townships being taken at a time. Each set, consisting of a key map and the detail sheets, will be forwarded to the County Board of Taxation of the county in which the township is situated, to be transmitted by the County Board to the Assessor of the township. The Assessor, or other competent person designated by the County Board, will then fill in on the outline map the boundaries and area of each lot or parcel of land, in line with the specifications issued by this Board, for which work compensation is provided in the act. After the map has been thus filled in and inspected by the taxpayers, and corrections made after hearings by the County Board, we will have the final map sheets drawn, and it will then be ready for approval by this Board and use as the official map of the township. Moreover, it is to be kept up to date, by annual corrections to be made by the County Board of Taxation.

In addition to the inquiries sent out to all townships not possessing tax maps, the following letter was sent on August fifteenth, to all the taxing districts—cities, towns, boroughs, villages and townships—in which tax maps of some sort were already in use:

Your attention is called to Chapter 175, Laws of 1913, entitled "An Act providing for the preparation and use of maps for purposes of taxation in all taxing districts," which provides in section one as follows:

"Tax maps now in use or in course of preparation shall be inspected by the Board of Equalization of Taxes and if in the judgment of said Board

of Equalization any such map is or can be made adequate for purposes of taxation it shall continue to be used and be made adequate if necessary as directed by said board. The council or governing board of any city, borough, village or town not having a tax map, or having a map which is, in the judgment of the Board of Equalization of Taxes, inadequate, shall cause an adequate tax map to be made."

In compliance with the requirements of this section, it becomes the duty of the Board of Equalization to inspect the tax maps now in use in your taxing district. In order that this duty may be promptly and properly performed, you are requested to produce your tax maps at the office of the Board of Equalization of Taxes, in the State House, at Trenton, not later than September fifteenth, next. It will greatly facilitate the work of this Board, and assure the prompt return of the maps to the taxing districts, if the maps are submitted for inspection as promptly as possible after the receipt of this letter. You are therefore urged to give this matter immediate attention, and to take the necessary action to comply with the request herein contained.

If the funds for such work had been available, a qualified inspector, preferably an engineer or surveyor, would have been sent to the various taxing districts to inspect the maps there and report his findings and recommendations. This would have obviated some inconvenience to the taxing districts, unavoidable in the circumstances, in sending away maps frequently needed in everyday use. However, as this was out of the question, the taxing districts were requested to send their maps in, Mr. Louis Focht, Chief Engineer of the State Board of Assessors, having offered his services to assist the Board in this inspection and in other technical details which called for the advice of an engineer.

After inspection, each map is returned to the taxing district with detailed instructions as to the necessary corrections, and when these are made and the corrected maps returned for final inspection, they will be approved by the Board. Tracings of the corrected maps are also to be sent to this Board, from which blueprints will be made for the records of the department, the tracings being returned to the taxing districts. In this way we shall in time have a complete file of the tax maps in all the taxing districts of the State. This will not only be of value for reference and as a permanent record, but incidentally, in case of loss by fire of the official maps of any taxing district, there will be authentic copies of those maps here, which will prevent considerable expense, as well as confusion in the local records. Such a condition, it may be remembered, had to be met at the time of the Paterson fire, when not only were all the records destroyed, but even the ordinarily recognizable boundaries between properties were burned down and obliterated.

One of the chief essentials in a system of tax maps for nearly five hundred taxing districts is a uniform plan to which all maps should

BOARD OF EQUALIZATION OF TAXES

conform, with sufficient elasticity to allow for differing conditions in the various localities. With this end in view, the Board has adopted the following specifications, copies of which have been sent to each taxing district in the State and to the County Boards of Taxation:

In accordance with the provisions of Chapter 175, Laws of 1913, the Board of Equalization of Taxes of New Jersey has adopted the following specifications for the preparation of tax maps. These specifications apply chiefly to the preparation of surveyed tax maps by cities, towns, boroughs and villages not now having such maps, and by townships that vote to have surveyed maps prepared.

Modification of these specifications may be necessary in some districts to meet special conditions, and will be authorized by the Board upon application, if, in its judgment, adequate reason is shown.

Where a taxing district has any map or maps prepared by survey for other purposes, such as sewers, street grading or house numbering, such maps may be used as the basis for a tax map without a new survey.

Townships where most of the property is rural may apply to the Board of Equalization of Taxes for permission to prepare an "outline tax map" without the expense of a survey. (See paragraph 17.) Townships wishing to proceed with this work should apply promptly in order to avoid delay in receiving the map sheets.

1. All maps shall be prepared on sheets 36 inches long by 24 inches wide, upon a durable mounted paper or other suitable material of an indestructible nature, which will withstand erasures and corrections. Around each sheet should be drawn a plain border line, with square corners, allowing a margin of one inch on the upper, lower and right-hand sides, and three inches on the left-hand side for a binding margin. In general, the sheets shall be plotted with the upper border line at the northerly edge of each section. Tracings are to be made of all maps.
2. For purposes of distinction, districts will be divided into the following classes; city or urban, suburban and rural.

CITY OR URBAN: This will include districts under city, borough or town government.

SUBURBAN TERRITORY: This will include districts such as villages or parts of townships, which have been laid out in lots and are in course of development.

RURAL TERRITORY: This will include districts where the greater part of the land is still in acreage plots, such as townships.

Maps shall generally be drawn to the following scales:

City or urban districts, 1 inch to 50 feet.

Suburban districts, 1 inch to 100 feet.

Rural districts, 1 inch to 200 feet when made from surveys.

Rural districts, 1 inch to 400 feet when outline maps are used.

These scales are to be generally adhered to throughout an entire district, but where special conditions exist, making it desirable to use several scales, this can be done by first obtaining permission from the Board of Equalization of Taxes.

3. On maps for city and suburban districts, in addition to such features as street lines, streams, lot and plot boundaries, railroads, etc., are to be shown the names of all streets, roads, alleys, etc., together with their widths in figures. Also the widths and depths of all rectangular lots, together with the dimensions of irregular lots and plots. Sub-divisions for maps of this class will be designated by

blocks, lots and plots. Each block number is to be shown in prominent figures near the center of each block, with each lot and plot designated by its number in less conspicuous figures.

The area of each acreage plot is to be shown in ink, in acres and thousandths of an acre.

The boundaries of each block shall be defined by streets, main highways, rivers or prominent streams, and the numbers shall be so arranged that no repetition of them will occur in any district. Lots and plots in each block shall be numbered consecutively. Where plots or lots occurring in any block are later subdivided, each subdivision shall bear the original number with a letter used as a subscript, as 16-a, 16-b, 16-c, etc.

4. On maps for rural districts are to be shown all highways, rivers, streams, railroads, canals, etc., together with their names. All property boundaries are also to be shown by plain solid black lines. The area of each parcel of land is to be shown in ink, in acres and hundredths of an acre, together with the name of the owner at the date of survey. The subdivisions for maps of this class shall be designated by the names, Sections and Plots. The boundaries of a Section are to be defined by highways, rivers or prominent streams, and designated by prefixing the letter S to the number, as S-10. The numbers are to be so arranged that no repetition will occur in any district. Plots in each Section shall be numbered consecutively. In Sections where streets have been opened or plotted, and lot developments exist, block and lot numbers shall be used as specified for city and suburban districts.

All maps shall show the location of such features as active mines, quarries and clay pits, also cemeteries, public parks, and State, county or municipal institutions, such as court houses, municipal buildings, schoolhouses, asylums and prisons, and any other property actually exempted from taxation. Rivers, creeks, brooks and flowing streams should also be shown on the maps, together with the approximate outlines of tidal and fresh water marsh land, timber land, and agricultural or farm lands.

6. In townships or other taxing districts where *fire* or *lighting* districts have been established, or where any territory has been set off, for which a special tax rate has been authorized in addition to the regular rate in that taxing district, the boundaries of these districts are to be shown on the "key map," and on each individual detail sheet where such special districts occur, by a conspicuous dash line (- - - -) with the name and number, if any, of the district shown on the map along the boundary lines, in several conspicuous places.
7. Surveys can be made with any degree of exactness desired, but for the purpose of tax maps, errors are not to exceed the following limits:

Chaining city and suburban territory, not

to exceed I-10 of 1 %

rural districts, flat country, not to

exceed I-4 of 1 %

rural districts, rough and difficult country,

not to exceed..... I-2 of 1 %

All traverse lines to be closed, with a maximum error of closure not to exceed two minutes at any closure point.

8. All maps, when completed, should be bound in atlas form, with covers of the "loose-leaf" type. At the beginning of each atlas a "key map" should be provided, showing to a small scale the location outlines and number of each sheet. All sheets comprising an atlas should be numbered consecutively, beginning with the "key map"; the

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number of each sheet being placed in the upper right-hand corner within the border line.

9. On all maps, at the lower right-hand corner of each sheet, shall be placed a condensed statement, giving the name of the district and the county, also the date, scale, name and address of the surveyor. Sufficient space should also be allowed between the lower portion of the title and the border line of the sheet for the insertion of a line on which to mark the dates when the sheet was last revised.
10. On all maps, the topography on each sheet shall, so far as practicable, extend to the border lines of that sheet and along the inside of each border line shall be marked the number of each adjacent or abutting sheet. The sheets should be so plotted that the upper border line lies to the northward, with the upper and lower border lines extending in easterly and westerly directions, as nearly as practicable.
11. On all maps, block and section numbers should be placed at or near the center of each block or section, in prominent figures; lot or plot numbers should be shown on each lot or plot in smaller and lighter figures. All street or highway lines should be drawn in solid black lines about 1-25 of an inch in thickness. Property lines are also to be shown by solid black lines, but somewhat less in thickness, so that there will be an apparent distinction between them and the Block and Section Boundaries. Boundaries of taxing districts are to be shown by prominent dash and double dotted lines (— .. — .. —). The outlines of marshes, timber lands, etc., are to be shown by dotted lines. All lines and lettering on both the original maps and tracings are to be made with black waterproof ink.
12. On each sheet of all maps shall be placed a plain servicable meridian, at least five inches long, with the north and south line corresponding with the true meridian, and the variation between the true and magnetic meridians shown, as existing at the date of the survey.
13. In all cases the system of defining and numbering blocks, lots, sections, and plots, in any taxing district, shall be first approved by the Board of Equalization of Taxes before being used by the local authorities.
14. All new maps submitted to the Board of Equalization of Taxes for approval must clearly show in pencil all of the courses and measured distances of all traverse lines used in constructing the map, for the purposes of inspection. These lines can later be erased after the maps have been approved.
15. After the final approval of all maps by the Board of Equalization of Taxes, tracings of them are to be made. These tracings, when completed, are to be forwarded to the Board of Equalization of Taxes at Trenton, who will return them after inspecting and retaining a blueprint copy for their files.
16. No new map or set of maps can be used until approved and officially stamped by the Board of Equalization of Taxes.

OUTLINE MAPS.

17. Where the Board of Equalization of Taxes has granted any taxing district permission to use "outline maps," these maps will be prepared by the Board of Equalization of Taxes from the State Geological maps, on paper, in sheets 24 inches by 36 inches, to a scale of one inch to four hundred feet.

These maps will be forwarded to the County Board of Taxation, to be delivered to the assessor of the district for which the maps were prepared. The local assessor (or other person employed by the township for the purpose) will then proceed to locate and plot the boundaries of all property in that district upon the maps, note the area contained in each parcel of land, enter the name of each property owner, and assign numbers to all sections and plots. After the maps have been inspected by the taxpayers of the district and errors corrected, they are to be returned by the County Board of Taxation to the Board of Equalization of Taxes, who will have tax map sheets drawn and returned to the taxing districts. The preparation of these maps will be charged to the taxing districts at the cost of production.

All new tax maps will conform to these specifications, and all maps already in existence will be corrected to conform to them, so far as this can be done without entailing needless expense to the municipality or causing confusion in local records based on the existing maps.

The lack of any appropriation to carry on this work, with our limited force and in the absence of any engineering facilities of our own, has seriously hampered us in our endeavor to carry out the provisions of this act. In this connection the Board wishes to express its indebtedness to Mr. Louis Focht, Chief Engineer of the State Board of Assessors, who in this emergency offered us his services in the engineering details of the work, as far as his duties would permit. In a matter as essentially technical as this must be, the advice of a competent engineer is indispensable, and Mr. Focht's assistance has been an important factor in the work which has thus far been accomplished.

COURT DECISIONS.

Reference may be made to Appendix Number 2 of this report, in which will be found the syllabi of all the decisions of our Courts which have been handed down during the past year, relating to taxation. It is our endeavor to make this report, and in fact the department generally, a medium through which all taxpayers desiring the information, as well as those engaged in administering the tax laws, may keep in touch with the latest interpretation of those laws. Among these decisions will be found those which affect the valuation of property for local taxation, the collection and enforcement of the taxes, the assessment and collection of franchise taxes, collateral inheritance taxes, etc. It would scarcely be practicable to give the full text of the opinions within the limited space of this report, and we therefore give

the syllabus in each case, with the necessary reference for the benefit of those who wish to investigate the subject in fuller detail.

RECOMMENDATIONS.

It is made the duty of this Board, by the act under which it was established, to submit to the Legislature recommendations of measures to prevent the evasion of just and equal taxation, and of such changes in the laws as may be necessary to produce equality of taxation. In the performance of this duty we have repeatedly in various reports called attention to the defective operation of our taxation scheme as applied to personal property, and particularly to one kind of personal property, namely, bank stock. We here emphatically reiterate all we have formerly said upon that subject. The personal property of the state does not bear its fair share of the tax burden, and the share that it does bear is not equitably distributed among all the kinds of personal property subject to taxation. Under the General Tax Act all property, real and personal, not expressly exempted, is made subject to annual taxation at its true value. In actual practice, a great deal of personal property escapes taxation that is not expressly exempted by the statute. Bank stock is the most conspicuous illustration of such property, in consequence of the operation of the so-called Buck Act, which permits the non-taxable securities held by the banks to be deducted from the market value of the stock owned by their shareholders. The result is that the value of bank shares for taxation purposes is in many cases entirely wiped out, and in all cases substantially decreased. Whatever technical arguments may be advanced to justify this condition, the plain fact remains that bank shares enjoy a practical exemption from taxation that is wholly at variance with the spirit of our taxing scheme. Perhaps the fairest method yet devised for dealing with this class of property is that which provides for the assessment of bank shares at their book value, without any deductions except for real estate separately taxed, and the application thereto of a flat rate uniform throughout the State.

Household goods furnish another example of the inequitable working of the personal property tax. Where an attempt is made to reach this class of property, the burden falls unfairly upon the small household. The assessment is usually made at an arbitrary value which is more likely to approximate true worth in the case of the average tax

payer of small property than in that of the taxpayer of more pretentious possessions. Household goods should, in our judgment, either be relieved entirely from taxation, or else allowed a substantial exemption.

We have mentioned only two of the phases of the problem presented by the taxation of personal property. There are others no less insistently calling for legislative attention. The more the subject is considered, the more manifest the need becomes for a radical readjustment of this important branch of our taxing system.

More important in our judgment, however, than the modification of our taxing scheme as applied to personal property, is the need for improvement in the method of assessing both real and personal property. So long as we continue under the general property tax, the listing of all property, not expressly exempted, at its true value, is the most important step in the taxing process. To do this work thoroughly and accurately in every taxing district, would eliminate ninety per cent. of the complaints and grievances with which reviewing boards have to deal. To ascertain the true value of property, particularly real property, is not a task of extraordinary difficulty. The usual criterions of value are just as available to assessing officers as they are to those who are called upon to appraise values for other purposes than that of taxation. All that is needed is that the work shall be done by those qualified to do it, subject only to the direction of a supervisory body clothed with adequate powers to secure equalization of taxation, and held strictly accountable for the achievement of that end.

The election of assessors by popular vote and the inadequate compensation paid them are the chief handicaps to the equitable assessment of property under the present system. There is no position in the public service that ought to be filled with stricter regard for the special fitness of the incumbent than that of assessor. The method of selecting assessors should undoubtedly be devised in full recognition of that fact. Little would be accomplished, however, by such a change in the manner of selection unless it should be accompanied by a provision for a salary commensurate with the service to be performed. It speaks well for the public spirit of some assessors that they are doing skillful and efficient work for their taxing districts in spite of the wholly inadequate salaries they receive. But as a rule the taxing district receives

from its assessor a service which bears a perfectly apparent relation to the salary paid.

It is questionable whether the smaller taxing districts would feel themselves financially able to pay to their assessors a remuneration large enough to compensate them for the time and attention required for a proper performance of the duties of the office. This fact has led to the suggestion that districts for assessment be made sufficiently large in area or ratables to warrant the employment at adequate salaries of assessors who should give their whole time to the work. It is not necessary at this time to repeat the arguments in support of that proposition. The point we desire to urge is the imperative need for a complete overhauling of the machinery of assessment. By reconstructing this machinery upon scientific and yet simple lines, and in accordance with the ideas which experience has suggested and upon which all informed and unbiased minds substantially agree, we are satisfied that while the aggregate burden of taxation might not be greatly diminished, it would unquestionably be more fairly and equitably distributed.

The Hillery Maximum Tax Act has been involved in several appeals heard by the board during the year. The memoranda filed in these cases set forth at length the views of this board with respect to the meaning and intent of that statute. Many taxing districts have experienced difficulty in complying with the terms of the law, in spite of the amendments and supplements which have been passed from time to time with a view to modifying its rigorous requirements. It is probable, however, that a further relaxation will be demanded if the law is to be strictly enforced. If it is to be the settled policy of the State to place a limit upon the tax rate, we would strongly recommend that there be a revision of existing statutes dealing with the subject, to the end that there shall be no possible doubt as to what the maximum rate may be, and that there may be lodged somewhere the power speedily and effectively to enforce such rate, whenever any attempt may be made to exceed it. The right of this Board to review the action of a county board in allowing a tax rate has been attacked, and the question is now before the Supreme Court. If the decision shall sustain the jurisdiction of this Board in the premises, that will settle one of the questions that have been raised, but it will not meet the need for adequate authority to enjoin tax rates, however manifestly they may contravene the provisions of the Hillery Act. In deference to the principle of home rule, we believe that the limitation of the local rate

should be made subject to the right of each taxing district, by a vote of the people, to exceed the maximum fixed by general law.

Respectfully submitted,

FRANK B. JESS, *President.*

B. H. MINCH,

ALFRED T. HOLLEY,

L. T. RUSSELL,

GEO. T. BOUTON,

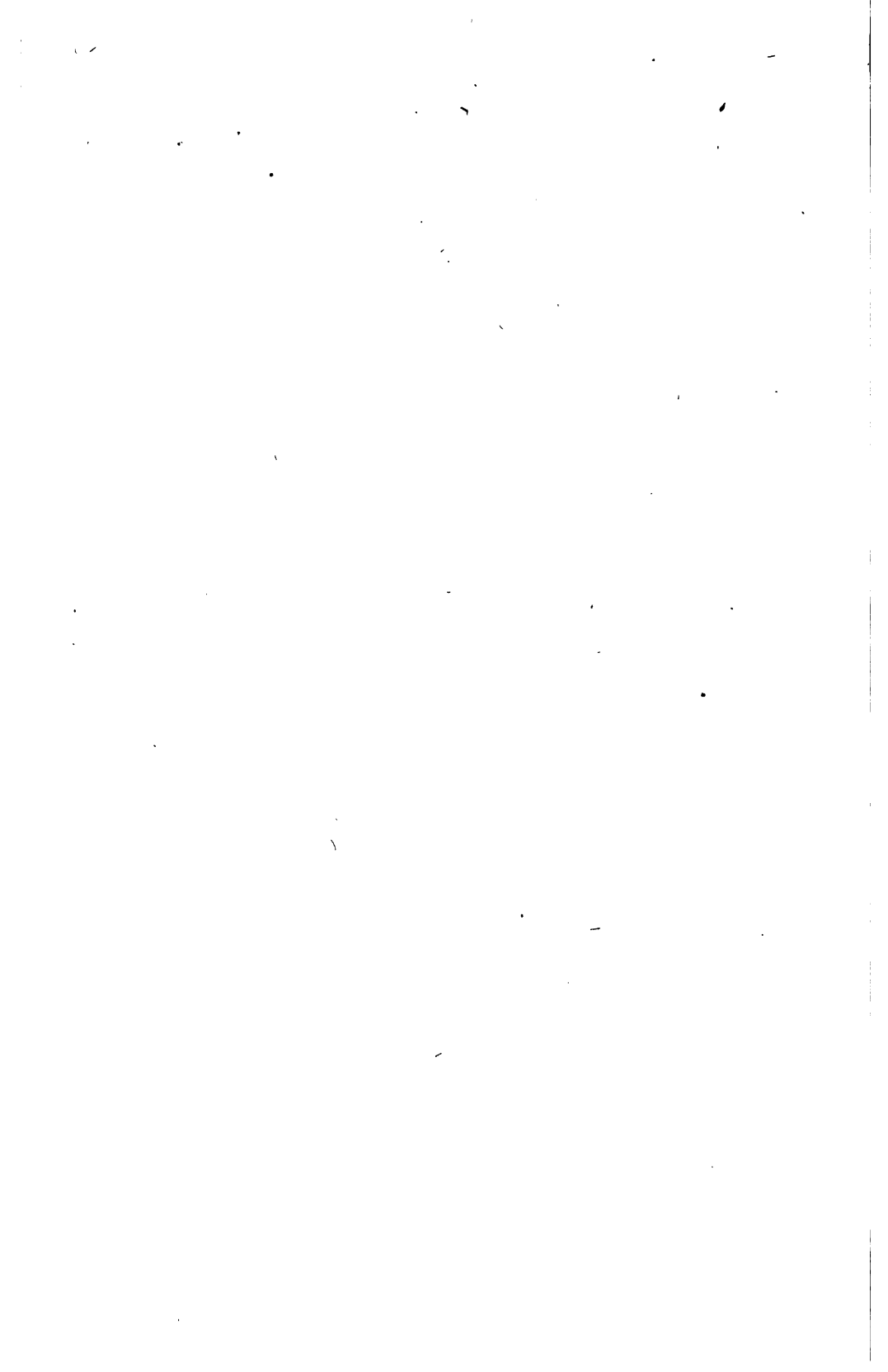
*Board of Equalization of Taxes
of New Jersey.*

Attest:

FRANK A. O'CONNOR,
Clerk.

APPENDIX NO. 1.

Opinions of The Board of Equalization of Taxes
in Appeals Heard and Decided
From October 31, 1912 to October 31, 1913.



Board Decisions.

STATE OF NEW JERSEY, BOARD OF EQUALIZATION OF TAXES.

In the matter of the appeal of
The Prudential Insurance Com-
pany of America from the as-
sessment for taxes upon per-
sonal property for the year
1912, in the City of Newark,
County of Essex.

MEMORANDUM.

For the petitioner, Edward D. Duffield and Carl Lentz.
For the respondent, Herbert Boggs.

BY MR. JESS: This appeal involves two items claimed by the appellant to be debts or liabilities which it is entitled to deduct from the valuation of its property for the purposes of taxation.

The first of these items for which a deduction is claimed is: "Federal, State and other taxes, \$1,885,092.79." As to this item the only dispute relates to the sum of \$463,314.69, levied as a tax by the City of Newark against the deferred dividend fund of the appellant company for the year 1911.

The second item in dispute is: "Unearned interest and rent paid in advance, \$460,711.97." The question as to the right of the taxpayer to deduct this item was involved in an appeal of the present petitioner to this Board from its assessment for 1911, and in that case we held that so much of the item as represented interest paid in advance on loans to policy holders was not such a liability as the statute permits to be deducted from the taxable valuation of the company's property. A careful re-consideration of the matter, after hearing the additional evidence produced by the petitioner and the able argument of counsel, has led us to the same conclusion as there set forth in the memorandum filed in the prior appeal.

The first item is sought to be deducted from the assessable value of the appellant company's property on the ground that it represents a liability.

Life insurance companies are taxed under Chapter 218 of the Laws of 1906, a supplement to the General Tax Act of 1903, which provides that such corporations "shall be assessed and taxed upon the full amount or value of their property (exclusive of real estate situate in this State, and exclusive of securities to the value of five hundred thousand dollars), deducting from such amount or value the amount of their debts and liabilities; to ascertain the said amount a statement of the amount or value of the property and of the debts and liabilities of such association or corporation as they existed on the thirty-first day of December next preceding such statement shall be annually made to the assessor or taxing officer or officers in the township, city or taxing district where the principal office

of the association or corporation is located, upon the oath of the president, secretary or treasurer, or other officer of such association or corporation."

In the light of this section the only question is whether the item in dispute was a liability of the appellant company on the thirty-first day of December preceding the assessment. We think that it was. The item represents the amount assessed by the City of Newark against the deferred dividend fund of the Prudential Company for the year 1911. The company appealed to the Essex County Board of Taxation and that Board in November, 1911, sustained the assessment. The company then appealed to the State Board and in February, 1912, this Board decided that the fund was not subject to taxation and by its judgment ordered the tax cancelled.

It is contended on behalf of the City that the item in question was only an apparent liability on the thirty-first day of December preceding the assessment. We think it was not only apparent but that it was real. As the record stood on December thirty-first, the company owed to the taxing district this disputed sum of \$463,314.69 just as clearly, legally and absolutely as it owed any of the other items in its assessment. The amount had been regularly assessed by the proper officials of the taxing district, with the presumption in favor of the correctness of their action. Any financial statement of the company issued as of December thirty-first which failed to show this item as a liability would have been incorrect and misleading. The statute does not require that the debts and liabilities in order to be deducted must be admitted or undisputed; it only requires that they shall actually exist on the thirty-first day of December. The term "all liabilities" covers a disputed claim. *Haywood v. Shreve*, 44 N. J. L. 94. Where a conditional sale of the property of a corporation made on March twenty-third, provided that its "liabilities" should be liquidated or provided for, a lien for taxes fixed by statute as of February first was included within the term "liabilities" though the amount was not ascertained by the authorities until the following September. *Vicksburg Waterworks Co. vs. Vicksburg Water Supply Co.*, 80 Miss. 68.

It will be noted that the annual statement called for in Chapter 218, Laws of 1906, need not be made to the assessor on December thirty-first, but the statement, when made, must show the property, debts and liabilities of the corporation as they existed on that date. The purpose of this statement is to ascertain, that is to fix or determine, the amount of the corporation's property taxable. The property and the debts and liabilities of such a corporation vary from day to day. The Legislature might have provided that the average amount of such a corporation's property and of its debts and liabilities for the preceding year should be used as a basis for assessment, or it might have left the matter entirely in the hands of the Assessor, to ascertain and determine taxable values as best he could, but it did neither of these things. Instead it provided that each year a sworn statement should be made by life insurance companies of their property and their debts and liabilities as they existed on December thirty-first next preceding, and that that statement should furnish the basis for taxation. We find therefore that the item of \$463,314.69 was a liability of the appellant company existing on the thirty-first day of December next preceding the assessment and should be deducted from the taxable valuation of its property.

In the matter, of the applica-
tion of the Inhabitants of the
Township of Lawrence, in
the County of Mercer, for the
reduction of the Tax Rate
for the year 1912. } MEMORANDUM

For the petitioners, Edmund S. Jamieson.

For the respondent, Martin P. Devlin.

BY MR. JESS: This appeal brings up for review by this Board the action by which the Mercer County Board of Taxation sought to equalize the burden of taxation in Mercer County under the power conferred by section 21 of the General Tax Act. That section provides:

"The county board of assessors, at their said annual meeting, shall make a careful comparison of the respective duplicates, and if it shall appear to them that the total value as assessed in any duplicate is relatively less than the assessed value of other property in the county, they may, for the purpose only of apportioning the State School, State and County tax, add to the total assessed valuation shown on any duplicate such amount as will justly equalize the burden."

The power of summary equalization for the purpose of a just apportionment of the State School and County tax is, along with other powers formerly lodged in the County Boards of Assessors, transferred to the County Boards of Taxation by section 5 of the law of 1906 creating the latter boards.

The procedure necessary to the lawful exercise of this power was plainly pointed out in the case of Englewood vs. Hopper, 54 N. J. Law 544. The Supreme Court in that case dealt with section 140 of the General Tax Law (Gen. Stat. p. 3309). The revision of 1903 changed the verbiage of this section somewhat, but did not alter substantially the scope and effect of the scheme. It is therefore settled that before a county board can add to the assessed valuation on any duplicate such amount as will equalize the county tax burden, it must make a careful, particular and thorough comparison of the respective duplicates and then adjudge that the value of the property contained in any duplicate is relatively less than the value of other property in the county. Having made such comparison and, as a result thereof, reached such judgment, the power to increase the valuation is beyond doubt. In the case before us the Mercer County Board of Taxation was scrupulously careful to lay the required basis for the action which it subsequently took. But we believe the board erred in the method by which it put its judgment into effect. It passed a resolution adding to the total assessed valuation of property as shown on the duplicate of the Township of Lawrence the amount of \$548,535, making a total of \$2,253,730 as the net valuation on which County and State School taxes should be apportioned. The Board then applied to this sum the County rate of .420942 and the State School rate of .24230 and certified the resulting amounts of \$9,486.90 and \$5,463.06 respectively as the quota of Lawrence Township's contribution to the County and State School funds. To produce these amounts together with the \$10,500 required for local purposes, the Board struck the rate of \$1.48. This included a rate of .81550 for township purposes. If this rate be applied to the valuation of \$1,720,945 as returned by the Assessor, it will result in a much larger sum than the amount properly certified to the County Board as needed for local and school district purposes. The excess, of course, will be required to meet

the requisition upon the Township for State School and County purposes, based upon the increased valuation used by the County Board in arriving at the Township's apportionment for these purposes. But we can find no warrant for the adoption and use of two distinct valuations of property in a single taxing district, such as results in this case, nor do we believe that a County Tax Board is authorized to compel a taxing district to increase its local tax rate beyond its local needs.

The function of the County Board is not to fix, but to ascertain, the tax rate. It does this by a purely mathematical process in which the factors are the valuations on the duplicate and the amounts of money which the taxing district is required to raise for all purposes. It is true that the section of the Tax Act under which the Mercer County Board acted, provides that the amount added to the assessor's valuation shall be "for the purpose only of apportioning the State School, State and County Tax." We do not understand this to mean that the added amount is to be used merely as a basis of calculation, and not become a part of the valuation on the duplicate.

Our construction of this clause is that the only purpose for which the arbitrary and far-reaching power given in this section can be exercised is the apportionment of the State and County Tax. The valuation could not, for example, be increased for the purpose of producing more revenue for the taxing district, or for augmenting the ratables as a basis for bonded indebtedness. Moreover, section 8 of the act establishing County Boards of Taxation requires such boards to "enter all changes or additions on the various tax lists and duplicates," and there appears to be no reason why an addition, made under section 21, should be excepted from this requirement. The finding of the Mercer County Board of Taxation that the property of Lawrence Township was under-valued by the Assessor as compared with the valuations of other taxing districts in the county, is not attacked in this proceeding and having been reached in strict compliance with statutory requirements, can not be disturbed by this Board. The amount of \$548,635, by which the County Board increased the total assessed valuation of the Township for the purpose of equalizing the burden of the State School and County tax in the county, should be added by the assessor to the original valuation on his duplicate and distributed proportionately among the individual assessments. Allowing the deductions authorized by chapter 57, Laws of 1910, and chapter 188, Laws of 1912, the total valuation for the Township will be \$2,253,730. On this valuation there will be required a tax rate of \$1.1292 to produce the sum which the Township is obliged to raise for local, State school and county purposes.

In the matter of the appeal of
George White for the reduction of the tax rate for 1912
in the Village of Hackensack;
Township of New Barbadoes,
County of Bergen, and
State of New Jersey.

MEMORANDUM

For the petitioner, Frank Hancock Hennessy.

For the Township of New Barbadoes, A. C. Hart.

BY MR. JESS: This is an appeal from the action of the Bergen County Board of Taxation in fixing a tax rate of \$2.43 for the Township of New Barbadoes, which embraces the Village of Hackensack.

The contention upon the part of the petitioner is that this rate is in excess of the maximum prescribed in Chapter 116, Laws of 1906, commonly known as the Hillery Maximum Tax Rate Act. This act provides in section 1, that "in all taxing districts of this State whose tax rate for the year 1905, for county, school districts or local purposes, did not exceed two dollars for the one hundred dollars of assessed valuation, the tax rate for county, school districts or local purposes for the year 1906 shall not exceed the said tax rate for the year 1905; and thereafter such tax rate shall be diminished annually at the rate of not less than five cents on the one hundred dollars of assessed valuation until it is reduced to one dollar and seventy-five cents on the one hundred dollars of assessed valuation; and thereafter the permanent limitation of taxes for such county, school districts and local purposes shall be one dollar and seventy-five cents on the one hundred dollars of assessed valuation."

Section 2 reads: "In all taxing districts of this State whose tax rate for county, school districts and local purposes for the year 1905 exceeded two dollars on the one hundred dollars of assessed valuation, the tax rate for such county, school districts and local purposes for the year 1906 shall not exceed such tax rate for the year 1905, and thereafter such tax rate shall be diminished annually at the rate of not less than ten cents on the one hundred dollars of assessed valuation, until reduced to two dollars on the one hundred dollars of assessed valuation, and thereafter shall be reduced annually at the rate of not less than five cents on the one hundred dollars of assessed valuation, until it reaches one dollar and seventy-five cents on the one hundred dollars of assessed valuation, and thereafter the permanent limitation of taxes for such county, school districts, and local purposes shall be one dollar and seventy-five cents on the one hundred dollars of assessed valuation."

Section 4, as amended by Chapter 274, Laws of 1908, provides that the limitations imposed by sections 1 and 2, shall not apply to the tax rate required to raise the State tax, the State School tax, to pay judgments against the taxing district, or to pay the cost of constructing or maintaining any sewerage system thereafter authorized in any borough.

Section 5 provides that any tax levied in excess of the limitation prescribed by the act shall be void as to such excess.

The plain purpose of this act was to establish a permanent limitation of taxes for county, school districts and local purposes at one dollar and seventy-five cents on each one hundred dollars of assessed valuation. In order that the taxing districts might gradually adjust themselves to this new restriction the Legislature provided for small annual reductions in the rate until it should reach the level fixed by the statute as the maximum. Thereafter the maximum rate allowed by the act cannot be exceeded. For the purpose of somewhat abating the rigors of the Hillery Act, the Legislature in 1908 enacted a supplement thereto which gives to the County Boards of Taxation authority, upon application, to allow an increase in the county tax rate and in the rate of any taxing district for county, school districts and local purposes, to an amount not exceeding thirty cents on each one hundred dollars of assessed valuation. The application for the increase of the county rate must be made by the Board of Chosen Freeholders, and that for the increase of the local rate by the governing body of the taxing district. The general jurisdiction of the County Boards of Taxation to fix the tax rate in conferred by section 8 of the act creating those boards. (Chapter 120, Laws of 1906.) This section provides that the County Board shall, upon ascertaining the total amount of tax to be raised from the property in each taxing district, cause the assessor to enter upon the tax list and duplicate the net value assessed to each person, and "the rates per dollar which shall be such as according to the valuation on the duplicate will be sufficient to produce the sum required."

This is purely an administrative duty to ascertain, rather than to fix the rate. This duty must be exercised, however, with strict regard to the limitations imposed by the Hillery act. Rates in excess of the maximum fixed in that statute are declared to be void, and the County Boards of Taxation are clearly bound by that legislative declaration. The only discretion they have in the premises is that impliedly conferred by the supplement to the Hillery Act. This Act does not make it mandatory upon the County Boards to allow an increase in the tax rate, but authorizes them to allow an increase in any year to an amount not exceeding thirty cents in excess of the lawful rate as allowed by the act to which this act is a supplement. This brings us back to the question of what is the lawful tax rate for county, school districts or local purposes prescribed by the act of 1906. There can be no question that this rate is \$1.75 on the one hundred dollars of assessed valuation, exclusive of the State School tax or any tax required to pay a judgment against a taxing district, or to pay the cost of constructing or maintaining any sewerage system authorized in any borough after April 14, 1908. It is this rate which may be increased by the County Boards to an amount not exceeding thirty cents, upon application of the governing body having charge of the finances of any taxing district.

In the case under review the tax rate for New Barbadoes Township reached \$1.72 in the year 1908, and thereby in accordance with the provisions of the Hillery Act, the maximum rate for that taxing district became permanently fixed at \$1.75. To this should be added for the year 1912 the State School tax of twenty-six cents. As there is no evidence before us of any judgments to pay, for which an additional tax would be required, it follows that \$2.01 is the maximum rate permissible to New Barbadoes Township under the act of 1906.

The Bergen County Board of Taxation was authorized to allow an increase in this rate to an amount not exceeding thirty cents, so that \$2.31 is the highest tax rate for 1912 in New Barbadoes Township, for which we can find any warrant of law.

In reaching this conclusion we are not unmindful of the fact that a rate of \$2.31 will not be sufficient to produce the sum required by the tax ordinance of the taxing district, but that is a result which it is beyond our power to avoid.

In the matter of the petition of Benjamin J. Whittaker for the reduction of the tax rate for 1912 in the Borough of Dumont, County of Bergen and State of New Jersey.	}	MEMORANDUM
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For the petitioner, Frank H. Hennessy.

For the respondent taxing district, David D. Zabriskie.

BY MR. JESS: This is an appeal from the tax rate of \$2.72 in the Borough of Dumont, of which 26 cents is for State School Tax and the balance of \$2.46 for county, school district and local purposes.

The following statement of facts was agreed to by counsel for the petitioner and respondent:

"In the year 1905 the tax rate for said Borough was \$2.42 per \$100 of assessed valuation.

"In the year 1906 the tax rate for said Borough was \$2.42 per \$100 of assessed valuation.

"In the year 1907 the tax rate for said Borough was \$1.99 per \$100 of assessed valuation.

"In the year 1908 the tax rate for said Borough was \$2.23 per \$100 of assessed valuation.

"In the year 1908 application was made by the Borough to the County Board of Taxation for permission to increase the tax rate in that year in excess of the lawful rate, in accordance with the provisions of the amendment to Section 4, of the Maximum Tax Rate Law of 1908.

"In the year 1909 the tax rate for said Borough was \$2.27 per \$100 of assessed valuation. (No application for an increase was made to the County Board this year.)

"In the year 1910 the tax rate for the said Borough was \$2.48 per \$100 of assessed valuation. (In this year an application was made to the County Board for permission to increase the rate in accordance with the amendment of 1908.)

"In the year 1911 the tax rate for the said Borough was \$2.58 per \$100 of assessed valuation. (In this year an application was made to the County Board for permission to increase the rate in accordance with the amendment of 1908.)

"No part of the rate for the year 1912 is based upon any appropriation or any item for the payment of any judgment of any court against the Borough of Dumont.

"No part of the rate for the year 1912 is based upon or fixed by any appropriation to provide for the cost of constructing or maintaining any sewerage system authorized by the Borough of Dumont.

"The petitioner herein, BENJAMIN J. WHITTAKER, is a resident, freeholder and taxpayer of the Borough of Dumont."

Following the conclusions reached by this Board in the cases of White vs. Hackensack and Essig vs. Borough of Norwood, we find that the tax rate of the Borough of Dumont for the year 1912, must not exceed \$2.31.

It was shown on behalf of the Borough that the tax rate for local purposes included a provision for payment on account of certain drainage obligations created by an act of the Legislature, approved April 6, 1911, (P. L. p. 155) and upheld by the Supreme Court in the case of Carlstadt National Bank vs. Borough of Hasbrouck Heights, (84 Atl. 1069). We are satisfied, however, after full consideration that even to meet such obligations the tax rate as limited by the Hillery Act cannot be exceeded without express legislative authority.

Judgment will be entered in accordance with this finding.

In the matter of the appeal of
 Henry Essig, for the reduction
 of the tax rate for the
 year 1912 in the Borough of
 Norwood, County of Bergen
 and State of New Jersey. } MEMORANDUM

For the petitioner, Wendell J. Wright.

For the respondent, Clyde A. Bogert.

BY MR. JESS: This appeal brings before the Board the tax rate of the Borough of Norwood for the year 1912. The claim of the petitioner is that the rate of \$2.72 is in excess of the highest rate permissible under the provisions of the Hillery Tax Rate Act. (P. L. 1906, page 206, and P. L. 1908, page 372.)

The stipulation of facts in this case shows that the tax rate of the Borough for the year 1905 was \$1.97 per One Hundred Dollars of valuation, of which seventeen cents was the State School Tax, making the net rate for local and County purposes \$1.80 per One Hundred Dollars of valuation. The rate for 1906 was \$1.95, of which fifteen cents was the State School Tax, and \$1.80 the rate for County and local purposes. In the following year the rate for County, local and school district purposes dropped to \$1.65. In that year, therefore, under the operation of the Hillery Act, the maximum local tax rate of the district became permanently fixed at \$1.75, subject to the exceptions allowed by law. It is conceded that there were no judgments against the Borough of Norwood and no provision was made in the tax rate for the cost of constructing or maintaining any sewerage system. This being the case, the tax rate for the Borough for County, school district and local purposes could not exceed \$1.75. The rate required to raise the State School Tax was \$2.509. The Bergen County Board of Taxation, upon application of the taxing district, allowed an increase of thirty cents, so that the total tax rate of the district should be \$2.31.

This Board construed the Hillery Act at length on the appeal of George White, for the reduction of the tax rate for 1912 in the Village of Hackensack, Township of New Barbadoes, and the conclusions reached in that case are applicable to the similar questions raised in this appeal.

We have considered the several points urged by Counsel for the respondent in his brief in opposition to the granting of the petition. Counsel is incorrect in the statement that this appeal was dismissed on March 12, 1913, when it was first set down for a hearing. At that time the Board announced that under a recent ruling of the Supreme Court in the case of Lydia A. Scott vs. The Board of Equalization of Taxes of New Jersey, et als, it was then without jurisdiction to hear an appeal which had not been taken in the first instance to the County Board of Taxation, but that all such cases would be retained upon the docket of the Board to await the action of the Legislature upon a proposed bill giving the State Board original jurisdiction in tax appeals.

Chapter 365, laws of 1913, confers upon the State Board the power in cases of complaints heretofore made to reduce and correct the action of the local assessors and other taxing officers, and of all boards of tax review, by reducing or increasing such assessments or by reducing any tax rate, notwithstanding the complainant may not have first appealed to the County Board of Taxation. This act clearly gives to this Board jurisdiction in the case now under consideration.

As to the objection of the respondent that the appeal must fail because of an inaccuracy in the statement of the figures to which the rate

is asked to be reduced, that fact does not affect the merits of the controversy. The purpose of the petition is to attack a tax rate alleged to be illegal; the ascertainment of the legal rate is the function of this Board. Besides, any defect in the petition of appeal is cured by the stipulation upon the part of the appellant that the maximum rate should not be less than \$2.30.

Judgment will be entered fixing the tax rate of the Borough of Norwood for the year 1912 at \$2.31 per Hundred Dollars of valuation, made up as follows:

County, school district and local purposes, including an increase of thirty cents allowed by County Board	\$2.05
State school .....	.26
Total	\$2.31

In the matter of the appeal of
Charles S. Merton from the tax
rate for the year 1912 in the
Borough of Park Ridge,
County of Bergen and State
of New Jersey.

MEMORANDUM

For the petitioner, Frank Hancock Hennessy.

For the respondent, Edmund S. Johnson.

BY MR. JESS: On this appeal this Board is again called upon to determine the maximum tax rate permissible under the so-called Hillery Maximum Tax Rate Act of 1906 and its amendments and supplements. Our views upon the effect of that statute were set forth at some length in *White vs. New Barbadoes Township*, and it therefore is not necessary to restate them here.

The language of the act, it seems to us, is about as clear and unmistakable as could well have been chosen to express the obvious purpose of the Legislature. The only new question in the case under consideration is raised by counsel for the taxing district in his contention that this Board is without jurisdiction to review the action of the County Board of Taxation in fixing the tax rate.

The act of 1906, creating the County Boards of Taxation (P. L. 1906, Chapter 120) provides in section 10 that:

"Any action or determination of any County Board of Taxation may be appealed for review to the Board of Equalization of Taxes of New Jersey, under such rules and regulations as said Board of Equalization may from time to time prescribe, and said Board of Equalization shall be authorized and empowered to review such action and proceedings and give such judgment therein as it may think proper."

We believe that this provision is broad enough to confer upon this Board jurisdiction to deal with a question such as is presented in this appeal.

We find, therefore, from the facts as stipulated, that the tax rate for the year 1912 in the Borough of Park Ridge could not lawfully exceed \$2.31 per one hundred dollars of assessed valuation, and judgment will be entered fixing the rate accordingly.

In the matter of the application of Roman Catholic Diocese of Newark, a religious corporation of New Jersey, and of St. Patrick's Church, Newark, New Jersey, a religious corporation, for the cancellation of the tax assessment for the year 1912, on property situated in the City of Newark, County of Essex and State of New Jersey.

MEMORANDUM

For the petitioners, Carl Lentz.

For the respondent, Herbert Boggs.

BY MR. JESS: The assessment attacked in this proceeding was levied by the City of Newark on a plot of land and a building in course of erection thereon, owned by St. Patrick's Church. The building is known as the New Cathedral of the Sacred Heart. The total assessment is \$89,000, of which \$10,000 is placed upon the unfinished structure and \$79,000 upon the land. The corner stone of the building was laid in June, 1899, in accordance with the solemn ritual of the Roman Catholic Church. Since then the construction has proceeded with some intermissions until, at the time of the assessment complained of, the building was about completed up to the roof line. For several years there have been held at and about the uncompleted edifice the annual religious demonstration of the Holy Name Society. On these occasions many thousands of people have gathered at the Cathedral grounds to witness or participate in religious services.

Upon this state of facts the question to be decided is whether the property in question is exempt from taxation. Section 3, paragraph 4, of the General Tax Act of 1903, (C. S. p. 5079) exempts "all buildings actually and exclusively used for colleges, schools, academies and seminaries not conducted for profit; also all buildings actually and exclusively used for public libraries, religious worship, or for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this state authorized to carry on such charities, and the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each."

The building must be actually and exclusively used for religious worship. In the case of *Institute of Holy Angels vs. Borough of Fort Lee*, 51 V. 545, the Supreme Court construed this section as applied to charitable institutions, and held that a building in course of erection, intended to be used for a charitable purpose, but not yet actually used therefor, is not exempt from taxation. The rule laid down in that case is equally applicable to a building intended to be used for religious worship.

Such a building is not exempt from taxation unless it is actually used for the purpose that entitles it to exemption. In *Trinity Church vs. City of Boston*, 118 Mass. 164, it was held that under a statute exempting "houses of religious worship" a church edifice, of which only the foundation had been completed, and the land on which it was situated, were exempt. "It is not essential," said the Court, "that the property thus exempt should be actually used for religious worship. Such a construction would exclude from the benefits of the statute all unfinished houses of worship." In other words, where actual use is essential to exemption an unfinished church building is not exempt. The New Jersey tax act

applicable to the case before us expressly prescribes actual and exclusive use for religious worship as the condition necessary to entitle a building to exemption, and our Supreme Court has construed these words to mean precisely what they ordinarily import.

The facts in the case do not establish actual use. The building is in course of construction, and at the time of assessment was not in condition to be used for religious worship, and, in fact, never had been used for that purpose. The service at the laying of the corner stone and the subsequent services held annually at the site of the building by the Holy Name Society, do not in our opinion constitute the actual use contemplated by the Tax Act. It is not the character of a building that exempts it from taxation, but its use, and this use must have a concrete existence. (68 N. J. L. 385).

The appeal therefore, is dismissed and the action of the Essex County Board of Taxation in sustaining the assessment is affirmed.

In the matter of the application
of the Society for the Care
of German Seamen in the
Port of New York for the re-
moval of the tax assess-
ment for the year nineteen
hundred and twelve, on prop-
erty situate in the City of Ho-
boken, County of Hudson and
State of New Jersey.

MEMORANDUM

For the petitioner, Messrs. Bedle and Kellogg.
For the respondent, John J. Fallon.

BY MR. JESS: This is a petition to cancel assessments for 1912 on the lands and buildings of the petitioner situated in Hoboken, on the ground that the property is exempt from taxation. The evidence satisfies us that the buildings of the petitioner are used exclusively for purposes considered charitable under the common law, and therefore are exempt under the provisions of section 3, paragraph 4 of the General Tax Act. The building at No. 60 Hudson Street, however, was not acquired until some time in April of last year, and was not in use for the purposes of the Society at the date of the assessment for 1912, namely May twentieth, but was merely being put in condition for such use. Under the authority of the ruling of the Supreme Court, in the case of Institute of Holy Angels vs. Borough of Fort Lee, we are obliged to hold that this building was not entitled to exemption. The assessment of \$5,800 on land and \$5,000 on building must therefore be affirmed.

The assessment of \$5,800 on land and \$5,300 on building at No. 62 Hudson Street should be cancelled.

In the matter of the appeal of
The Salvation Army, Incorporated, from the assessment
of property in the City of
Newark, County of Essex, } MEMORANDUM
for the year 1912.

For the petitioner, Samuel Kalisch, Jr.

For the respondent, Herbert Boggs.

BY MR. JESS: The property involved in this appeal is the Newark Industrial Home, owned by the Salvation Army, a corporation existing under the laws of the State of New York. The claim for exemption is based upon section 3, paragraph 4 of the General Tax Act of 1903, which exempts "all buildings used exclusively for purposes considered charitable under the common law."

The objects and actual activities of the petitioner in this case, clearly evidenced at the hearing, are essentially the same as those of the Paterson Rescue Mission, which was held by the Supreme Court to be exempt from taxation. *Paterson Rescue Mission v. High*, 64 N. J. L. 116.

Following the rule laid down in that case we find that the property of the appellant in this proceeding is entitled to exemption from taxation as a building used for purposes considered charitable under the common law.

The assessment complained should therefore be cancelled.

In the matter of the appeal of
National Turn Verein, from
the assessment of property in
the City of Newark, County of
Essex, for the year 1912. } MEMORANDUM

For the petitioner, Worrall F. Mountain.

For the respondent, Herbert Boggs.

BY MR. JESS: This is an appeal from the action of the Essex County Board of Taxation in sustaining an assessment of \$32,000 on building and lands of the National Turn Verein, situated in Newark. The petitioner claims that this property is exempt from taxation under that clause of section 3, paragraph 4 of the General Tax Act, exempting "all buildings actually and exclusively used for colleges, schools, academies and seminaries not conducted for profit."

The evidence showed that the building of the appellant society is used for purposes of social relaxation, for lectures upon popular subjects and for instruction in physical development. Such use manifestly does not bring it within the scope of the exempting clause of section 3 quoted above, and we can find no warrant in any of the other provisions of that section for exempting the property in question. The appeal is dismissed and the assessment affirmed.

In the matter of the appeals of
 the Young Men's Christian Association of Newark, and the
 Young Men's Christian Association of Orange, from the
 assessment of property in the
 City of Newark and the City of
 Orange, respectively, County of
 Essex, for the year 1912. } MEMORANDUM

For the Young Men's Christian Association of Newark, Henry H. Dawson.
 For the Young Men's Christian Association of Orange, Magoffin & Signor.
 For the City of Newark, Herbert Boggs.

BY MR. JESS: These cases, while not heard together, present precisely the same question of law, and our conclusions therefore are applicable to each. The petitioners asked for the cancellation of their assessments for taxes for the year 1912, on the ground that their buildings are in the class exempted by the General Tax Act, because of charitable uses. To be entitled to such exemption the petitioners must show that their buildings were "used exclusively for purposes considered charitable under the common law." (General Tax Act of 1903, section 3, paragraph 4).

It was held in the case of the Trustees of the Y. M. C. A. of Paterson vs. City of Paterson, 61 N. J. L. 420, affirmed 64 N. J. L. 361, that the buildings of the Association were not used exclusively for charitable purposes. Following that decision, this Board was obliged to dismiss the appeal of Y. M. C. A. of Plainfield, from its assessment for 1910, and upon the same authority we find that the assessments now under review were proper and must be affirmed.

The amendment of section 3, paragraph 4, of the Tax Act of 1903, approved April 8, 1913, is not retroactive, and cannot affect the question before us on these appeals.

In the matter of the appeal of the
 Young Men's Christian Association of Orange, from the
 assessment of its property in the
 City of Orange, in the County
 of Essex, for the year 1912. } ON APPLICATION TO RE-OPEN.
 MEMORANDUM.

For the petitioner, Magoffin & Signor.
 For the respondent, Arthur B. Seymour.

BY MR. JESS: This is an application to re-open the judgment heretofore entered, affirming the assessment against the property of the petitioner, for the purpose of permitting counsel to submit a brief which was not put in within the time limited. To the end that no injustice might be suffered by the petitioner, we have carefully considered the brief in question in support of the motion for a re-hearing, and find that it deals exhaustively with the facts and the law in the case.

It may readily be conceded that the activities of the petitioner and the chief sources of its revenue are of such a nature as to establish its character

as a benevolent institution. This, however, is not sufficient to bring it within the purview of the provision of our tax act exempting from taxation all buildings used exclusively for purposes considered charitable under the common law, especially in view of the rule that a grant of exemption from taxation must invariably be construed most strictly against the grantee. *Sisters of Charity of St. Elizabeth vs. Cory*, 65 Atlantic, 500; 63 N. J. L. 699.

It is perhaps unnecessary to point out that in disposing of this matter we are dealing with the exempting provision of the Tax Act prior to the amendment of 1913, as this amendatory statute cannot affect the taxable status of the property in question in 1912.

The motion to re-open the judgment is denied.

In the matter of the appeal of the
First Presbyterian Church of
Newark, from the assessment
of its property in the City of
Newark, County of Essex, for
the year 1912.

MEMORANDUM.

For the petitioner, Riker and Riker.

For the respondent, Herbert Boggs.

BY MR. JESS: The question in this case is whether certain property of the petitioner is exempt from taxation under section 3, paragraph 4 of the Tax Act of 1903, which reads as follows:

"The following property shall be exempt from taxation under this act, namely; * * * All buildings actually and exclusively used for * * * religious worship, * * * and the land whereon the same are situated, necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each."

The land in question is part of the original lot on which is erected the First Presbyterian Church of Newark, and has a frontage of about twenty-five feet on Broad Street and a depth of about eighty feet. Fronting on this lot is a building used for Sunday School and lecture room purposes. Abutting upon the property to the north is the property of the National State Bank. In the year 1872 this bank entered into an agreement with the First Presbyterian Church, by the terms of which the bank agreed to pay to the church, yearly, the sum of seven hundred dollars (\$700), so long as the church should refrain from extending its present lecture-room building, westwardly, more than eight feet, and from erecting any building on its lot to obstruct, in any wise, the light on the south side of the bank building.

It was the existence of this contract which induced the Essex County Board of Taxation to order the assessment here questioned. The theory of the County Board was that the contract to which reference has just been made created a condition which excluded the lands affected from the exempting provisions of section 3.

It is not disputed that the land assessed is part of the original tract upon which was erected the First Presbyterian Church, and that the buildings are actually and exclusively used for religious worship. We find further that there is no question that the land is necessary for the fair use and enjoyment of the building. It would thus seem that all the tests prescribed by the statute were met, unless it be held that the use of the land must be exclusive as well as that of the buildings. The language of the statute itself

certainly does not import any legislative intention to impose such a test. The policy of the law plainly is to exempt buildings if they are actually and exclusively used for specific purposes, but there is nowhere in section three any indication of a purpose to exempt land *per se*. Land is exempted only where it is occupied by a building which is used wholly for purposes clearly and definitely designated, and then only to the extent that may be necessary for the fair use and enjoyment of the buildings, not exceeding five acres. If the land is part of the tract upon which the exempted building is erected, and if it is necessary to the fair use and enjoyment of the building, it is exempt from taxation. These are the tests, and the only tests created by the statute. *Sisters of Charity vs. Cory*, 73 N. J. Law 699. The Court in that case dealt with the provision of the statute exempting buildings used for charitable purposes, but the test of exclusive use is substantially the same in that provision as in the paragraph exempting buildings used for religious worship. To hold in the case under consideration that the test of exclusive use for religious purposes must be applied to the land as well as the buildings, would, in our opinion, set up a requirement which the statute does not contemplate.

The contract between the church and the bank, which is held to justify the assessment in question, cannot, in fact, affect the taxable status of the property, unless it precludes the exclusive use of the land for religious purposes, or establishes the conclusive presumption that the land is not necessary to the fair use and enjoyment of the buildings. As already indicated, it is our opinion that the land in a case like the one before us is not required to withstand the test of exclusive use. It is therefore not necessary to discuss the further question whether the existence of such a contract as that here involved constitutes an additional use of the land. It is essential, however, to determine whether the contract is repugnant to the requirement that the land to be exempted must be necessary for the fair use and enjoyment of the buildings.

The question as to the area of land necessary for this purpose is one to be determined upon the facts of each particular case.

With respect to the land we are considering, there could be no possibility of question upon this point, except for the existence of the contract with the bank. This contract, as construed in the case of *Trustees of the First Presbyterian Church vs. The National State Bank*, 57 N. J. L. 27, affirmed by the Court of Errors and Appeals in 58 N. J. L. 406, obligates the bank to pay to the church yearly the sum of \$700, so long as the church refrains from extending its buildings or obstructing the light; it does not require that the church shall forever so refrain. It so happens, however, that the bank's desire to be assured light and air is co-incidental with the church's use and enjoyment of the land. The church has not limited or restricted its own use of the land. It has precisely as full and complete use and enjoyment thereof as it could possibly have if the agreement had not been made with the bank. For the foregoing reasons the petition should be granted and the assessment cancelled.

In the matter of the appeals of
St. Mary's Orphan Asylum from
assessments in the City of New-
ark, and the Village of South
Orange.

MEMORANDUM

For the petitioner, William J. Kearns.

For the City of Newark, Herbert Boggs.

For the Village of South Orange, Adrian Riker.

BY MR. JESS: The petitioner claims exemption of its property from taxation by force of a supplement to its charter passed by the Legislature in 1866 and known as Chapter 120 of the Laws of that year. This supplement provided *inter alia*, "that the property and effects of said corporation held or used by them under or for the purpose contemplated by this act, or the act to which this is a supplement, shall not be subject to the imposition of any tax." The petitioner contends that this language constitutes an irrevocable contract with the State by which the property of the petitioner is exempted from taxation.

The facts bring these cases within the ruling of this Board in the appeal of Seton Hall College against the Village of South Orange, and therefore the only exemption to which the petitioner is entitled is that expressly allowed by the Tax Act of 1903. As the assessments complained of do not involve property exempted by that act, we are obliged to dismiss the appeals.

In the matter of the appeal of
Gottfried Krueger from the as-
sessment of property in the City
of Newark, County of Essex,
for the year 1912.

MEMORANDUM

For the petitioner, Michael T. and Hugh C. Barrett.

For the respondent, Herbert Boggs.

BY MR. JESS: The property involved in this appeal is owned by Gottfried Krueger and situated in the City of Newark. It is used in part by the Gottfried Krueger Greisenheim, an institution formed originally for the care and support of aged men and women. The property was acquired by Mr. Krueger in 1904, and part of the consideration of the purchase was that he should maintain the inmates of the institution at his own expense so long as they should survive. There is no obligation upon his part to admit any additional persons to the home or to continue it after the death of those who were housed there when he took it over. The land on which the home stands is used in part also as a public restaurant and place of popular resort.

The evidence as to use leaves no doubt that the property in question is not within the purview of any of the exempting provisions of the General Tax Act. The assessment therefore should be sustained and the appeal dismissed.

In the matter of the appeal of the Methodist Episcopal Church of Englewood, from the assessment of property in the City of Englewood, County of Bergen, for the year 1912.

MEMORANDUM

BY MR. JESS: The Board is asked to cancel the assessment complained of in this case on the ground that it "is contrary to the spirit of the law regarding Church property." The property in question is owned by the Methodist Episcopal Church of Englewood, but it fails to meet any of the tests for exemption presented in section 3 of the General Tax Act.

The evidence taken at the hearing showed that the land on which the assessment was levied consists of three lots with a building erected thereon, formerly used as a dwelling. This building is now utilized as a meeting place for an organization of lads connected with the Church. The meetings of the organization are semi-religious in character. The building is, however, not actually and exclusively used for religious purposes, nor is it actually and exclusively used for purposes considered charitable under the common law. Ownership by a religious corporation and incidental use for religious or moral purposes are not sufficient to entitle a building to exemption.

The assessment is affirmed.

In the matter of the appeal of the Marlborough-Blenheim Company for the reduction of the tax assessment for the year 1912, on property situate in the City of Atlantic City, County of Atlantic and State of New Jersey.

MEMORANDUM

For the petitioner, Clarence L. Cole.

For the respondent, Charles C. Babcock.

This is an appeal by the Marlborough-Blenheim Company from an assessment against its property in Atlantic City.

The assessments with which this Board has to deal are those fixed by the Atlantic County Board of Taxation, upon an appeal to that body to reduce the assessors' valuations. The principal difference of opinion between the appellant and the taxing officers concerns the true value of the so-called Marlborough lot.

The land involved in the appeal consists of two lots abutting upon the boardwalk, one having a frontage of one hundred and fifty feet and a depth of six hundred and fifty feet, and the other having a frontage of one hundred and forty-four feet and a depth of six hundred feet. Upon the former lot is erected a building known as the "Blenheim," and upon the latter a building known as the "Marlborough." Both buildings are owned by the same company, controlled by the same management and operated as a single hotel plant. While the buildings are separated by Ohio Avenue, they are connected by bridges spanning that street.

The lot upon which the Marlborough building stands is restricted as to two hundred and fifty feet at the ocean or boardwalk end. The restriction prevents the erection upon the restricted area of any structures. The Court of Errors and Appeals held (68 N. J. Eq. 596) that the right to enforce this restriction was appurtenant to the property known as the Disston Cottage, and such right was enforced by the present owner of that property. It is this lot, as thus restricted, which is the chief cause of controversy in this case. The appellant contends that the existence of this restriction depreciates the value of the property affected to the extent of not less than two hundred thousand dollars. This Board therefore is asked to reduce the assessment of five hundred and eighty-nine thousand dollars (\$589,000), as fixed by the County Board, to three hundred and eighty-nine thousand dollars (\$389,000).

The first question with respect to this lot which this Board must decide is: What was its market value on the twentieth day of May, 1912? The land whose value must thus be ascertained is a lot having a frontage of one hundred and forty-four feet on the boardwalk, and extending a depth of six hundred feet between Park Avenue on the east and Ohio Avenue on the west. Does the fact that no building or improvement can be erected upon this lot within two hundred and fifty feet of the boardwalk adversely affect its market value? The experts produced by the City, as well as those of the appellant, answered this question in the affirmative. They differed in fixing the amount of depreciation, and also as to the extent, if any, to which the detrimental effect of the restrictive covenant was offset by compensating conditions. We have had no difficulty in reaching the conclusion that the land in question, restricted as it is, would sell for a smaller price than could be obtained for it if it were unrestricted.

The next inquiry that confronts us is whether the existence of such a restriction is a fact which may properly be taken into consideration in fixing the taxable value of the land? We have no doubt whatever upon that point. Any condition or element which would affect the willingness of the owner to sell and the purchaser to buy is a proper factor to be used in assessing property for taxation. Everything that affects market value must affect the assessable value of property in this State, since our General Tax Act makes the one value the criterion of the other.

The appellant insists that the assessment appealed from was made without taking into account the existence of the restriction. The evidence is not entirely clear upon this point, but it is definitely established that no reduction in the valuation of the property was made because of the restriction. It was evidently the theory of the Assessors and of the County Board that the advantages of its location and the value imparted to it by its surroundings fully offset any allowance which should be made for the restriction.

The assessment of real estate along the Atlantic City beach front is made in accordance with the unit system. To each foot of land along the boardwalk a fixed value is given for a depth of two hundred feet with increases or reduction for lots of greater or lesser depth. This value is increased by arbitrary percentages for corner lots. The valuation of five hundred and eighty-nine thousand dollars (\$589,000) for the land in question was arrived at by the following method: A unit of three thousand dollars (\$3,000) per foot was used for twenty-five feet at the corner of the boardwalk and Park Avenue, for a depth of two hundred feet; for the other corner at Ohio Avenue, of similar frontage and depth, the unit was twenty-eight hundred dollars (\$2,800). For the inside frontage of ninety-four feet, the unit was twenty-six hundred dollars (\$2,600). Back of the two hundred feet facing the boardwalk, the land was treated as a lot with a frontage of four hundred feet on Park Avenue, and a depth of one hundred and forty-four feet, to which a rate of five hundred dollars (\$500) was applied.

The appellant criticizes this method of valuation in that it gives a considerable value to that portion of the land upon which absolutely no improvement can be made so long as the existing restriction is enforced. The unit method of assessment is almost invariably used in areas of large values where any attempt is made by the assessing officers to appraise land by uniform rules, according to its true value. This method is by no means invulnerable, but experience shows that it generally gives results far more accurate and satisfactory than that which involves a mere exercise of the assessor's judgment in fixing the value of each parcel of property. The law does not prescribe the method by which the assessor shall determine the market value of property, and he may use any method he desires, so long as he reaches the result required by the statute. The plan of assessing land by an imaginary division into parcels or lots and assigning to each a distinct value has been approved by the Supreme Court of New Jersey. The aggregate of the value so fixed must not, of course, exceed the real worth of the property. *State vs. Yard*, 43 N. J. L. 121.

The only question remaining to be answered, therefore, is whether the assessment complained of exceeds the true value of the property.

In support of the assessment appealed from, the City called six real estate men familiar with property values in Atlantic City. With one exception these experts placed a value upon the lot in question higher than that fixed by the County Board. One witness expressed the opinion that the lot, as restricted, was worth about \$500,000. Four experts, produced by the appellant company, placed the value of the lot from about \$360,000 to \$382,000. There was substantial agreement among most of the witnesses that the restriction preventing the improvement of the front portion of the lot made a difference in its market value of somewhere in the neighborhood of \$200,000. The experts of the City insisted, however, that this decrease was almost entirely made up, and some of them declared was more than made up, by the surrounding physical conditions. Stress was laid upon the fact that the lot in question had the distinct advantage of bordering upon a city park, giving its owners such benefit of air, light and prospect as are enjoyed by only one other similar parcel of property along the Atlantic City beach front.

The majority of the Board are of the opinion that the Marlborough lot, considered as a distinct parcel of land, having no connection with any other land, restricted as already described, would have a value of at least \$100,000 less than the assessment in dispute. If this lot were the only property involved in this appeal the majority of the Board would vote to reduce the assessment to \$489,000. While they believe that the lot particularly in question has been over valued, it must be considered as part of the entire property of the appellant which is before us on this appeal. The majority rest their affirmation of the assessment on the ground that it does not exceed the true value of the whole property. This conclusion is based upon a thorough consideration of all the evidence bearing upon every contested item, and is concurred in by the four members of the Board who heard the case.

The appeal is therefore dismissed and the assessment affirmed.

In the matter of the appeal of
Nucoa Butter Company and
Edible Oils Company, from the
assessment of property in the
City of Bayonne, County of
Hudson, for the year 1912.

MEMORANDUM.

For the petitioners, Alexander, Cohn & Sondheim.
For the respondent, Daniel J. Murray.

BY MR. JESS: The stipulation of facts agreed to by the parties to this controversy as a basis for this Board's judgment, shows that the appellants are New Jersey corporations; that they owned between them in the City of Bayonne, certain personal property which was assessed for taxation for the year 1912 at \$90,000; that the said corporation took an appeal from the assessment to the Hudson County Board of Taxation on several grounds, but chiefly upon the claim that the appellants had not been permitted to offset against their said assessment on personal property the amount or sums that at the time the assessment was levied were owing by them to residents of the State of New Jersey; that such amounts so owing were: on bond and mortgage to either the Colonial Insurance Company, or the New Jersey Title Guarantee and Trust Company, \$45,000, and loans on open accounts due to residents of New Jersey, aggregating \$42,000 that the appellants received in the month of June, 1912, blanks whereon to make returns of their property in Bayonne, but the same were not made for the reason that at or about that time, the appellants suffered a loss by fire occurring at their Bayonne plant whereby they were unable to make said returns, which fact was explained personally by one of the officers of the appellants to the tax collector at Bayonne; that the Hudson County Board of Taxation reduced the assessment \$42,000. The matter comes before this Board on appeal from that action, and we are asked to further reduce the assessment to the sum of \$3,000.

The question presented for our decision is whether the mortgage for \$45,000, on the real property of the appellants should be allowed as an offset against their assessment on personal property. The claim of the appellants is based upon Section 13, of the General Tax Act of 1903, which reads in part as follows:

"After making the valuation of the personal property for which any persons shall be assessed, the assessor may deduct from such valuation all debts bona fide due and owing from such person to creditors residing in the state, but no such deduction shall be made unless the debtor shall make claim therefor in writing under oath and therein set forth the debts owing by him, when incurred, to whom owing and where the creditor resides, and also the total amount of personal property of the claimant, including debts owing to him from solvent debtors, and also that no part of such debt was incurred for the purpose of reducing the taxes of the claimant."

To be entitled to a deduction for debts from the taxable valuation of personal property, the claimant must comply strictly with the requirements of the Tax Act applicable thereto. Perkins vs. Bishop, 34 N. J. L. 45. The stipulation in this case shows that this was not done and the reason assigned for the failure is not sufficient in our judgment, to justify this Board, supposing it to have power, to allow the deduction applied for. Upon the admitted facts the assessor certainly would not have been warranted in allowing

the deduction, since not one of the prerequisites to such action was met by the appellants. We do not believe it is within the province of this Board to reduce an assessment by allowing a deduction under Section 13 of the Tax Act, when none of the requirements of that section for the allowance of such a deduction have been complied with. *Mount vs. Parker*, 32 N. J. L. 341.

The appellants' case, moreover, is, in our opinion, no stronger when considered wholly on the merits. We find no authority in the Tax Act of 1903 for the contention of the appellants that they should be permitted to reduce their assessment on personal property to the extent of the mortgage indebtedness on their real property where the mortgages are held by residents of New Jersey. Section 10 of the Tax Act of 1903, as amended (P. L. 1904, p. 238) provides that "no mortgage or debt secured by mortgage on real property which is taxed in this state, shall be listed for taxation, and no deduction from the assessed value of real property shall be made by the assessor on account of any mortgage debt; but the mortgagor or owner of the property paying the tax on mortgaged real property shall be entitled to credit on the interest payable on the mortgage for so much of the tax as is equal to the tax rate applied to the amount due on the mortgage, except where the parties have otherwise agreed, or where the mortgage is an investment of funds not subject to taxation, or where the parties have lawfully agreed that no deduction shall be made from the taxable value of the lands by reason of the mortgage." Debts secured by mortgages on real estate taxed in this State are not, in our opinion, within the purview of section 13. Such debts cannot be deducted from the assessed value of real property, but the mortgagor or owner of the property paying the tax is entitled to credit on the interest payable on the mortgage for so much of the tax as is equal to the tax rate applied to the amount due on the mortgage. The mortgagor may waive this right, but that is a matter of private agreement between the parties with which the State is not concerned. If the taxpayer wishes an allowance for his debts secured by real mortgages, the statute prescribes the method by which he may obtain it, after expressly providing that he cannot deduct such debts from the assessed value of his real property. The presumption is that he exercises the right given by the statute to claim credit on the mortgage interest for so much of the tax as is equal to the tax rate applied to the mortgage debt. It is inconceivable that in addition to taking advantage of this means of offsetting his mortgage debt against his liability on real property, the legislature intended that the taxpayer might also use the same debt to reduce his tax liability on personal property. It may be argued that as a matter of practice real mortgagors usually agree with the mortgagees not to claim the reduction to which the statute entitles them. The effect of such agreement, it seems clear to us, is absolutely to preclude the taxpayer from using his mortgage indebtedness to reduce his liability for taxes.

The appeal therefore is dismissed.

In the matter of the application of Brighton Mills, a New Jersey Corporation, for the reduction of the tax assessment on personal property situate in the Third Ward of the City of Passaic, County of Passaic, and State of New Jersey.

MEMORANDUM.

For the petitioner, Herbert J. Lyall.

For the respondent, Albert O. Miller.

The petitioner asks that the assessment of \$451,500 against its personal property be reduced by the amount of \$251,490. This amount represents the value placed by the petitioner upon personal property owned by it, but claimed to be without the taxing jurisdiction of the State on the date fixed for the annual valuation of property for purposes of taxation. The property in question consisted of raw material, part of which was outside of the State of New Jersey, and part stored in warehouses in Passaic, and remaining in the original packages. Even if it be conceded that all this property was not subject to taxation in New Jersey for the year 1912, the evidence clearly establishes the fact that the remaining property of the petitioner, concerning the taxable situs of which there was no question, aggregated in value the full amount of the assessment. The appeal therefore is dismissed.

In the matter of the appeals of the Elizabeth and Trenton Railroad Company, from the assessment of property in the Township of Woodbridge, County of Middlesex and State of New Jersey, for the year 1912.

MEMORANDUM.

For the petitioner, George Barker.

For the respondent, Ephraim Cutter.

BY MR. JESS: In these cases this Board is asked to cancel the several assessments made by the taxing district, on the ground that the property had been assessed by the State Board of Assessors as main stem. The only question to be determined is whether the property involved in the appeal is assessable by the local assessors as property not used for railroad purposes.

The evidence clearly established the fact that at the time of the assessment, to wit, May 20th, 1912, the property in question was not used for railroad purposes and was not property owned by a railroad which was with reasonable diligence being put into shape for a railroad use, so as to bring it within the rule laid down in Jersey City vs. Board of Equalization of Taxes, 65 Atl. 903.

The assessments are therefore affirmed.

In the matter of the appeal of the
Albert Wallace Estate from the
assessment of property in the
Township of Pakmyra, County
of Burlington, for the year
1912.

MEMORANDUM

For the petitioner, George M. Hillman.

For the respondent, Arnold J. Beckenbach.

BY MR. JESS. It is entirely clear that this appeal should be dismissed. If there was any excess in value placed upon the land by the original assessment, the error was fully corrected by the reduction granted by the County Board. The low value placed upon the property by the petitioner's witnesses at the hearing was manifestly for assessment purposes only.

The burden of the complaint in this case was that of discrimination against the petitioner's land. We believe from an inspection of the property and the evidence adduced, that this complaint has some justification in fact. While this land has been assessed as building lots, adjoining land of like character and practically of the same value has been assessed on the acreage basis. The warrant for this different treatment of similar tracts is that in one case the land has been plotted, while in the other no map has been made. In one case part of the land is under cultivation, and in the other all of the land is cultivated. It should be emphasized that the mere making of maps does not create land values, and that on the other hand, the mere fact that the land is farmed does not preclude it from having a market value for other purposes materially higher than that which it possesses for agricultural uses. Land plotted into lots and sold, or held for sale as such, should be assessed as lots; land devoted to farming and not laid out into lots should be assessed by the acre. But where the land is of the same character, is susceptible of the same use and has the same advantages of location, there should be some proper relation and consistency between the assessment placed upon the plotted land and that placed upon the unplotted. It is inconceivable that one acre of land of which a map showing subdivisions into lots has been made, is worth \$1,500, and that an adjoining acre of the same frontage, of which no such map has been made, is worth only \$100 or \$150. One valuation may be too high, and the other too low, but certainly both cannot be correct.

In the matter of the proposed
rules of the Somerset County }
Board of Taxation } MEMORANDUM

For the County Board of Taxation, A. E. Kenny, President.

For the Secretary of the Somerset County Board of Taxation, Edward Johnson.

This is an application for the approval of rules or regulations adopted by the Somerset County Board of Taxation, with reference to the offices of President and Secretary of the Board. Certain taxpayers having submitted objections to the approval of the proposed rules, this Board gave a hearing to the officials directly concerned. At this hearing the evidence adduced entirely satisfied the Board that the rules in question, in part at least, were designed primarily to serve a purely political purpose. The rule to which chief exception was taken is paragraph 3, rule 6, reading as follows:

"The Secretary shall be required to report at the office of the Board between the hours of ten and twelve o'clock in the forenoon of each business day, except on failure to so report, he may be excused by the Board upon giving a valid and sufficient reason therefore. He shall not absent himself from the County for more than two consecutive weeks without the consent of the Board, and he shall hold himself subject to the call of the Board or the president for the performance of his duties at any time."

The present incumbent of the office of Secretary of the Somerset County Board insisted that the object of the framers of this rule was to make it impossible for him to continue in his position. He is employed in the City of New York and could not report daily at the office of the Board without sacrificing his private position. Hence the operation of the proposed rule would require him to relinquish his public office. As we have said there is no doubt that that is precisely the effect intended by the regulation under consideration. Regardless of the reason that actuated its adoption, however, the rule clearly is within the power of the County Board to pass. The Secretary of a County Board of Taxation is an important official with responsible duties which he cannot discharge efficiently without giving a considerable part of his time to the work. The County Board who employs him and fixes his compensation should be the best judge of the amount of attention required for the proper performance of his duties. This Board will not interfere with such a requirement when it appears on the face of it to be in the interest of efficiency in the public service.

We therefore approve all the rules in question with the exception of rule 3, which reads as follows:

"The president shall be required to have been a member of said Board for at least one year before he is eligible for the office of president."

We believe that if the Legislature had thought it wise to impose such a qualification for the Presidency of the Board it would have done so. The members of the County Boards are co-equal in rights and responsibility, and these cannot be impaired or diminished by mere rules or regulations adopted by the boards themselves. Rule 3, therefore, is disapproved.

APPENDIX NO. 2.

Syllabi of Court Decisions Relating to Taxation.



Court Decisions.

Lydia A. Scott v. Board of Equalization of Taxes of New Jersey.
(Supreme Court of New Jersey. March 4, 1913.)

The Board of Equalization of Taxes of New Jersey has no jurisdiction to increase the assessed valuation imposed by the assessor of the township of East Brunswick, in the County of Middlesex, upon the property of a citizen, upon the complaint of another citizen, except where the matter comes before it on appeal from the determination of the County Board of Taxation.

*PER CURIAM: The sole question presented is: Has the Board of Equalization of Taxes of New Jersey power to increase the assessed valuation imposed by the assessor of the township of East Brunswick, in the County of Middlesex, upon the property of the prosecutor, upon the petition of a citizen, where the complaint has not first been made to the County Board of Taxation, and there has been no determination by the county board?

We think not.

The Board of Equalization of Taxes was established by the Act of 1905. (P. L. 1905, p. 123). The only case in which it has original jurisdiction is for the hearing of written complaints by *any taxing district or county*. (Sec. 3, p. 124).

By the Act of 1906, p. 210, the county boards of taxation were constituted, and under the 10th section of that act (P. L. 1906, p. 216) the Board of Equalization has only appellate jurisdiction from the decisions of the County Board, and not appellate jurisdiction from the valuation of the municipal assessor. If the valuation of the assessor is erroneous it is in all respects reviewable in the first instance by the County Board of Taxation created by the Act of 1906 for that express purpose (P. L. 1906, p. 212, para. 3; also para. 9, p. 216).

This is the view taken by this Court in the case of Kenilworth vs. The Board of Equalization of Taxes, 78 N. J. L. (49 Vr.) 302.

In that case, on page 304, Mr. Justice Minturn says:

"The Act of 1905 creating the State Board and treating of a cognate subject must be read in *pari materia* with the Act of 1906, which by its seventh section limits the power of review by the State Board to a 'taxpayer feeling himself aggrieved' or to a 'taxing district aggrieved by the action of the County Board.'"

And again of original appeals:

"We find no legislation applicable to either of these Boards which authorizes any such procedure—not even the consent of the borough as given in this instance can confer jurisdiction. * * * On the contrary it is plain that the legislative intent was to confer upon the County Board the power of hearing the appeal of the taxpayers or the taxpaying district in the first instance and finally to authorize an appeal to the State Board from the determination of the County Board."

The Board of Equalization of Taxes seems to have relied upon the language of the fifth section of the Act of 1905 p. 126 that "where complaint

* In view of its importance to the taxpayers of New Jersey, we give the full text of this memorandum.

shall be made to the said Board in writing verified by the oath of any complainant on or before the first day of April following the assessment of property of any kind whether belonging to individuals, corporations, railroads or canals, said Board shall have power to correct the action of the local assessors or other taxing officers and of all boards of tax review, by reducing or increasing such assessment, and the corrected tax shall bear interest from the time fixed by the law, under which said tax was originally levied until paid."

The Act (P. L. 1906 p. 210) established the county boards of taxation as now constituted. As stated in the opinion in the Kenilworth case the two statutes must be read in *pari materia*. It was the clear purpose of the act of 1906 to establish a county board whose business it should be to hear in the first place all appeals respecting erroneous valuations and from the action of the County Board to give a review by appeal to the Board of Equalization of Taxes of New Jersey (Sec. 10, P. L. 1906, p. 216).

If the fifth section of the Act of 1905 was intended when passed to confer original jurisdiction in such a case as this upon the Board of Equalization, we think it can no longer be said to do so in view of the Act of 1906 constituting the County Boards.

The rule is that where two statutes are repugnant in any of their provisions, the latter operates, to the extent of the repugnancy, as a repeal of the earlier. *Mersereau vs. Mersereau Co.* 51 N. J. Eq. 382.

Furthermore the Act of 1906, p. 217, sec. 14, repeals by express words all acts or parts of acts inconsistent with it. By its 9th section the County Board is to hear and determine in the first instance all appeals arising, as provided in the 3rd section, p. 212.

We think, therefore, that, taking these two acts together, the construction placed upon them in the Kenilworth case to the effect that the County Board must hear these appeals in the first instance and that the Board of Equalization of Taxes had only jurisdiction to review the action of the County Board and not the action of the local assessors is the only interpretation and construction consonant with the language and spirit of the two laws; and that the present complaint having been presented directly to the Board of Equalization, it was without jurisdiction under the law to hear and determine it.

The judgment under review will be set aside, but without costs.

Seton Hall College v. Village of South Orange, et al.

(Supreme Court of New Jersey. June 3, 1913.)

Certiorari to review a judgment of the State Board of Equalization of Taxes, affirming a tax on property of prosecutor, as to which an exemption from taxation was claimed.

The stipulation of facts shows that prosecutor was incorporated under special charter by Chapter 86 of the Laws of 1861 (P. L. 198). This charter conferred no exemption from taxation.

By chapter 167 of the laws of 1870, an amendment to said charter, it was provided:

"That the provisions of the fifth section of an act entitled 'An Act to incorporate the Drew Theological Seminary of the Methodist Episcopal Church,' approved February 12th, 1868, in relation to the exemption of the real and personal property of said corporation from assessment and from taxation, be, and the same are hereby extended to the corporation created by the act to which this is a supplement."

The provision in the fifth section of the charter of Drew Theological Seminary (Laws 1868, p. 4) reads as follows: "and the property of said cor-

poration, real and personal, shall be exempt from assessment and from taxation."

It further appears, *inter alia*, that Seton Hall College is an educational institution and has been operating as such under its charter since 1861; that it acquired the lands on which the tax was imposed in 1864; and that no tax was levied against it until the one now in question, for 1911. The exemption is claimed by virtue of the legislation cited above and not by virtue of section 4 of the tax act of 1903.

The Board of Equalization of Taxes in affirming the tax filed a memorandum, which after reciting the above facts proceeds as follows:

The property involved in this case consists of tracts of land situated in the taxing district of the Village of South Orange and owned by Seton Hall College. These tracts do not include the land upon which the college buildings are erected. The question to be decided is whether the property involved is exempt from taxation by virtue of the supplement to the act under which the appellant was incorporated. The purpose of that supplement was manifestly to grant such exemption. It is settled, however, that under the amendatory provision of the Constitution adopted in 1875, requiring property to be assessed for taxes "under general laws and by uniform rules, according to its true value," there can be no exemption of property from taxation by force of special or local statutes, except in the case of contracts which the amendment of the organic law could not reach. *Sisters of Charity v. Township of Chatham*, 23 Vr. p. 373. The effect of the General Tax Act of 1903, was to repeal all exemptions except those expressly allowed by that act, as far as the Legislature had the power to do so. *Hanover Township v. Camp Meeting Association*, 68 Atl. 753. It follows, therefore, that the exemption claimed on this appeal has been annulled both by force of the Constitutional Amendment of 1875, and the operation of the act of 1903, unless the supplement granting the exemption constitutes an irrevocable contract between the State and the appellant. That the Legislature may enter into an irrevocable contract as to taxation with a private corporation, which is not subject to alteration by a subsequent Legislature by virtue of the right reserved in the act of 1846, which is now section 4 of the Corporation Act (P. L. 1896, p. 277), is pointed out by Mr. Justice Swayze in the *Hanover Township* case. He cites the authorities establishing that rule and adds that "the question which arises is whether in any particular case the exemption, total or partial, is a mere gratuity or whether the elements of a binding contract are present. If the exemption is a mere gratuity, it is subject to repeal." If the act of the Legislature relied upon by the appellant constituted a binding contract, the exemption contended for must be allowed. If it was not such a contract then the claim for the exemption must fail. The presumption is strongly against such a contract. It must be established by clear and positive evidence or be implied from circumstances which leave no other conclusion open to a rational mind. *Little v. Bowers*, 17 V. 300. *State Board of Assessors vs. Paterson & Ramapo R. R. Co.*, 21 V. 447. In *Cooper Hospital v. Camden*, 39 Vr. p. 691, Mr. Justice Pitney, speaking for the Court of Errors and Appeals, held that "a contract that disables the State from exercising the sovereign prerogative of taxation, with respect to the property of a given corporation, is in derogation of common right, and so far as it goes, is subversive of the power of government itself. Every reasonable intentment is against the existence of such a contract. He who comes into Court asserting its existence must be prepared to show that, in fact, it was made as alleged, and that its terms are such as to reasonably admit of no other interpretation than that claimed." The contract claimed to exist in the case under review, does not arise from any provision in the original charter of the appellant corporation, but rests entirely upon a supplement to the act creating the cor-

poration. This supplement was enacted long after the passage of the act of 1846, providing that the charter of every corporation thereafter granted should be subject to alteration, suspension and repeal, in the discretion of the Legislature. The right of exemption, therefore, is based upon a supplement to the charter passed at a time when the Legislature had expressly reserved to itself the right to alter, suspend or repeal every charter which it might thereafter grant. But even if it be in doubt whether the exempting statute was not subject to repeal by virtue of the act of 1846, the question still remains whether the former statute constituted an irrevocable contract. We are unable to give it that effect. There is nothing in the language or terms of the act itself from which a binding contract may be implied. At the time of its passage the beneficiary of the act had been in existence for several years, had purchased lands, erected buildings and was carrying out the purpose of its incorporation. Conceding that its work was charitable, and that the Legislature might deem the continuance of such work a sufficient consideration for a contract of exemption from taxation, there is nothing to show that there was any prospect or likelihood of a discontinuance of such work if the Legislature should fail to grant tax immunity. The passage of the exempting act imposed no new burden or obligation upon the beneficiary, and it conferred no new benefit upon the State. True, the extension of the field of its operations by the appellant in consequence of its freedom from taxation, might increase the extent of its benefits to society as an educational institution, but any such extension was purely voluntary and was in no case a condition to the enjoyment of the tax exemption. In the case of *Mount Pleasant Cemetery Co. v. Newark*, 23 Vroom, p. 539, cited in appellant's brief, the Chief Justice, speaking for the Court of Errors and Appeals, said, "It must certainly be conceded that if any exemption from any public burthen be made as a mere privilege it may at any time be revoked; such a concession would be purely nudum pactum, and as such would not be legally binding."

In our opinion, the exempting act relied upon by the appellant in the case under review in no case purported an intention to impose upon the State an irrevocable contractual obligation, but was a gratuitous privilege extended by the public to the corporation, and was subject to revocation. That being our view, it necessarily follows that we must sustain the assessment brought before us by this appeal.

PER CURIAM. The judgment of the Board of Equalization of Taxes is affirmed for the reasons given in the memorandum of that Board as set forth above.

City of Camden v. Camden Safe Deposit & Trust Co. et al.

(85 Atl. Rep. 1026.)

(Supreme Court of New Jersey. Feb. 24, 1913.)

(Syllabus by the Court.)

TAXATION—ASSESSMENT—TRUST COMPANY.

In the taxation of a trust company, it is proper to compute the whole value of the capital stock at the proper price per share, and to deduct from

the total valuation the value of real estate, exempted securities, and nontaxable mortgages, even in a case where the total of capital, surplus, and undivided profits is less than the value of real estate, exempted securities, and nontaxable mortgages.

Opinion by Swayze, J.

Mayor and Aldermen of Jersey City v Montville Tp.

(85 Atl. Rep. 838)

(Supreme Court of New Jersey. January 16, 1913.)

1. TAXATION—ASSESSMENT—EXEMPTIONS—DATE OF DETERMINATION.

Under Tax Act (4 Comp. St. 1910, p. 5087), requiring property to be taxed as of the 20th of May, section 7 requiring the assessor to enter on his list a description of real property exempt from taxation, section 22 requiring the county board not later than the third Tuesday in September to fill out a table of aggregates showing among other things the total valuation of exempt property and specifying among other items the total value of exempt property in each taxing district, section 37s requiring assessors to have their duplicates before the county board on the first Tuesday of August, section 37t requiring the county board to perform the duties of county boards of equalization or other boards charged with the review of assessments and of the county board of assessors, section 37w requiring such board to fix the rate sufficient according to the valuation on the duplicate to produce the sum required, and to deliver the duplicate thus prepared to the collectors on or before October 1st, property which was not exempt on May 20th is taxable, although subsequently purchased by a city entitled to exemption.

2. TAXATION—LIEN—TRANSFER OF PROPERTY.

A purchaser of property after October 1st and before a tax previously assessed has become a lien takes it subject to the lien thereafter created, although he is given no notice, especially in view of Tax Act (4 Comp. St. 1910, p. 5136) §57, authorizing the owner to redeem from a tax sale, and section 59, requiring notice to foreclose his right to redeem.

3. TAXATION—LIEN—PRIORITY.

The Legislature has power to make taxes a lien paramount to prior claims.

Opinion by Swayze, J.

*Millville Water Co. v. Board of Equalization of Taxes of
New Jersey, et al.*

(86 Atl. Rep. 450)

(Supreme Court of New Jersey. June 18, 1912.)

1. TAXATION—WATERWORKS PROPERTY—VALUED AS GOING CONCERN.

In assessing the property of a waterworks company, it may be valued as a going concern, so long as the item of public franchise, which is taxable under the Voorhees Act (P. L. 1900, p. 502), is not included.



2. TAXATION—WATERWORKS PROPERTY—RIGHTS. TAXABLE.

Right of waterworks company to take water from the supply of a manufacturing company is taxable as a part of the water company's property.

3. TAXATION—ASSESSMENTS—EQUALIZATION—REVIEW.

Findings of the state board of equalization in equalizing an assessment will not be disturbed unless clearly wrong.

Opinion Per Curiam.

Millville Water Co. v. City of Millville.

(86 Atl. Rep. 449.)

(Court of Errors and Appeals of New Jersey. March 3, 1913.)

PER CURIAM. The judgment is affirmed, without costs, for the reasons stated in the judgment of the Supreme Court, with the qualification set forth in our memorandum in the case of *Millville Gaslight Co. v. Millville*, supra, decided at this term.

*Millville Gas Light Co. v. Board of Equalization of Taxes
of New Jersey, et al.*

(86 Atl. Rep. 449.)

(Supreme Court of New Jersey. June 18, 1912.)

TAXATION—ASSESSMENT—EQUALIZATION—REVIEW.

Action of the state board of equalization on an assessment should not be disturbed, unless manifestly erroneous.

Opinion Per Curiam.

Millville Gaslight Co. v. City of Millville.

(86 Atl. Rep. 449)

(Court of Errors and Appeals of New Jersey. March 3, 1913.)

TAXATION—ASSESSMENT—REVIEW.

It is the duty of the Supreme Court in reviewing a tax assessment to amend it, when satisfied that it is erroneous, and hence to re-weigh the evidence on which the assessment is based.

Opinion Per Curiam.

New Jersey Junction R. Co. v. Hendrickson, et al.

(87 Atl. Rep. 68)

(Court of Errors and Appeals of New Jersey. March 3, 1913.)

TAXATION—ASSESSMENTS—RAILROADS.

Where a railroad, only five miles long, through a densely populated district, which is leased to a large railway company at a minimum rental equal

to 4 per cent. on its bonded indebtedness of \$1,700,000 and which has a capital stock of \$100,000, was assessed at \$1,642,157, the assessment was not excessive, even though its net earnings amounted to only \$68,000, and other longer roads, which extend partly through rural districts, were assessed at a lower value per mile.

Opinion Per Curiam.

Pennsylvania Tunnel & Terminal Co. v. State Board of Assessors.
(87 Atl. Rep. 92.)

(Supreme Court of New Jersey. May 28, 1913.)

TAXATION—OMITTED RAILROAD PROPERTY—UNIFORMITY.

The tax on railroad property only, imposed by Act 1911 (P. L. 580) for prior years that it had been omitted from taxation, is a new tax, right to tax it having, under 4 Comp. St. 1910, p. 5270, pl. 456, been waived by failure to seasonably complain of the omission, and so violates the provision of the Constitution for uniform taxation.

Opinion by Swayze, J.

Drew v. Flynn, Receiver of Taxes.
(84 Atl. Rep. 1061.)

(Supreme Court of New Jersey. Nov. 11, 1912.)

1. MANDAMUS—RETURN—DEMURRER—ADMISSION.

A demurrer to the return to an alternative writ of mandamus admits the truth of the facts stated in the return.

2. TAXATION—SALE BY TAX RECEIVER—AMOUNT.

Under section 4 of the supplement to the Martin Act of March 30, 1886 (P. L. p. 149), passed April 24, 1888 (P. L. p. 529), requiring the officer selling lands for unpaid taxes and assessments to sell for not less than the amount due upon the land, with interest and costs, a sale of land by a receiver of taxes for less than the amount of unpaid taxes due was void.

3. TAXATION—SALE—AUTHORITY OF RECEIVER OF TAXES.

A receiver of taxes, in selling land for taxes, is a municipal agent, having only the authority given him by statute, and must sell the land in strict compliance with the provisions as to the price received.

4. MANDAMUS—CERTIFICATE OF TAX SALE—COMPELLING DELIVERY.

Where a sale of land for taxes by a commissioner of taxes was void, the court will not compel him, by mandamus, to deliver a certificate of sale.

Opinion by Gummere, C. J.

Franklin Tp. v. Crane.

(85 Atl. Rep. 408.)

(Court of Errors and Appeals of New Jersey. Nov. 20, 1912.)

(*Syllabus by the Court.*)

1. ACCOUNT—COLLECTION OF TAXES—ACCOUNTING BY TAX COLLECTOR—EQUITY JURISDICTION.

The legal relation of a tax collector toward the township which he serves in respect to tax moneys collected by him for its use is not of such a fiduciary character as to be the subject of equity jurisdiction, but is rather that of a debtor toward his creditor, and a court of equity will not entertain jurisdiction of a suit brought by the township against the collector for an accounting by him and the collection of tax moneys unlawfully appropriated or wasted by him, for the reason that adequate remedies against him to enforce such accounting and collection are available at law.

2. DISCOVERY—GROUNDS OF EQUITABLE JURISDICTION—ACCOUNTING.

Discovery alone will not sustain a bill for an accounting.

3. DISCOVERY—PROCEEDINGS IN EQUITY—GROUNDS OF EQUITABLE JURISDICTION.

The discovery prayed for by the bill of complaint is not such as will give jurisdiction to a court of equity. It relates solely to matters of defense which the complainant anticipates the defendant will set up as to the disbursements by him of tax moneys shown by the bill to have been received by him, and is not matter sought for in aid of the facts necessary to establish complainant's case.

4. EQUITY—GROUNDS OF EQUITABLE JURISDICTION—TRUSTS.

The trusts which equity administers and enforces are principally private trusts arising from contracts express or constructive, exhibited generally in writings, or verbal only, except where prohibited by statute. A public office does not rest upon contract, but on duty, and the appropriate forum for the enforcement of official duties is primarily a court of law—by mandamus if the duty be clear and the amount involved is not fairly disputable, or by action at law upon the common counts if the amount claimed be not certain or fixed.

5. TOWNS—LIABILITIES OF TAX COLLECTOR—NATURE AND FORM OF PROCEEDINGS.

The township records show how much money came originally into its officer's hands, and, while the moneys he may have illegally disbursed may be unknown, yet he does not cease to owe them to the municipality. He is its debtor to that extent, and the proper remedies against him for their recovery are those which the courts of law afford. The effect of holding the relation of the defendant to the township to be that of a trustee and cognizable in equity is to deprive him of the right of a trial by jury and the protection of the statute of limitations.

Opinion by Vredenburg, J.

Compton v. Feldmark, et al.

(88 Atl. Rep. 174.)

(Court of Chancery of New Jersey. July 14, 1913.)

1. MORTGAGES—FORECLOSURE.

Under Act April 20, 1906 (P. L. 1906, p. 269), requiring notice of sale under foreclosure decree to specify all liens subject to which the sale is to be made, the court was required in a suit to foreclose a mortgage to decide whether the mortgage is superior to the rights of defendant under a tax title.

2. TAXATION—REDEMPTION FROM TAX SALE—NOTICE TO PRIOR MORTGAGEE—REQUISITES.

Act March 14, 1879 (P. L. p. 340), as amended by 3 Gen. St. 1895, p. 3353, provides that no sale of land for taxes under the act shall destroy or affect the lien of a prior mortgage duly recorded, unless the purchaser shall give to the mortgagee notice to redeem, which shall be served personally, if mortgagee can be found, if not, then by mailing it inclosed in an envelope plainly addressed to his last-known post office, with postage prepaid, and requiring the purchaser to transmit a copy of same with due proof of service to the county court clerk to be recorded. Held, that the proof of service transmitted to the clerk—the affidavit of purchaser—was insufficient to show due service of notice, since it did not disclose that statutory requirements were complied with.

3. TAXATION—PRESUMPTIONS—PUBLIC RECORDS.

Act March 14, 1879, (P. L. p. 340), as amended, 3 Gen. St. 1895, p. 3353, provides that no sale of land for taxes under the act shall destroy lien of prior mortgage unless within a prescribed time, the purchaser shall serve a prescribed notice to redeem upon the mortgagee of prior mortgage, which notice, with proof of service, shall by the purchaser be transmitted to county clerk to be recorded. Hold that, though the proof of service, transmitted to clerk and forming part of a public record, was competent evidence of service, it is not evidence of more than it actually contains, since it is unaided by any statutory presumptions.

Opinion by Leaming, V. C.

Carr v. Edwards, Comptroller.

(87 Atl. Rep. 132.)

(Court of Errors and Appeals of New Jersey. June 18, 1913.)

(Syllabus by the Court.)

1. TAXATION—TRANSFER TAX—APPLICATION.

The Legislature by the transfer tax act of April 20, 1909 (P. L. p. 325), meant to reach all transfers from a decedent to his successors, whether they succeeded to the whole estate as a universal succession, or to the estate in

New Jersey as a universal succession of the New Jersey executor or administrator, or the singular succession of a devisee or legatee.

2. TAXATION—TRANSFER TAX—APPLICATION.

The transfer tax act of April 20, 1909, (P. L. p. 325), imposes a tax upon the special right given by the New Jersey law in case of a non-resident decedent to his executor or administrator to succeed to the property having its situs in New Jersey.

Opinion by Swayze, J.

Clay v. Edwards, State Comptroller.

(86 Atl. Rep. 548.)

(Supreme Court of New Jersey. April 10, 1913.)

1. TAXATION—INHERITANCE TAX—EXEMPTIONS—"HUSBAND OF A DAUGHTER."

The surviving husband of a deceased daughter is included in the phrase "husband of a daughter," as used in P. L. 1909, p. 326, § 1, exempting from inheritance taxation property passing to the husband of a daughter, and the fact that such husband subsequently married was immaterial upon the exemption.

2. STATUTES—CONSTRUCTION.

The construction placed upon a statute taken from the New York laws by the courts of that state is entitled to great weight in the New Jersey courts in construing the statute for the first time.

3. STATUTES—CONSTRUCTION—STATUTES FROM OTHER STATES.

Unless the construction of a statute borrowed from another state by the courts of that state is contrary to a declared legislative policy of New Jersey, such construction will be followed.

4. CURTESY—NATURE OF ESTATE.

A tenant by the curtesy does not hold his life estate in his deceased wife's realty as widower, but as husband; and hence the estate continues upon his remarriage.

Opinion by Kalisch, J.

Beers et al. v. Edwards, State Comptroller.

(85 Atl. Rep. 1022.)

(Supreme Court of New Jersey. Feb. 24, 1913.)

(Syllabus by the Court.)

TAXATION—TRANSFER TAX—PROPERTY SUBJECT.

In fixing the transfer tax on stocks of New Jersey corporations which had belonged to a decedent domiciled in New York, it is erroneous, for the

purpose of ascertaining the entire tax on the estate, to include in the valuation real estate situated in New York. Act April 20, 1909 (P. L. p. 332), requires that the entire tax shall be that to which the estate would have been subject if the non-resident had been a resident of this state, and New York real estate could not in that event have been included in the valuation.

Opinion by Swayze, J.

In re Lake's Estate.

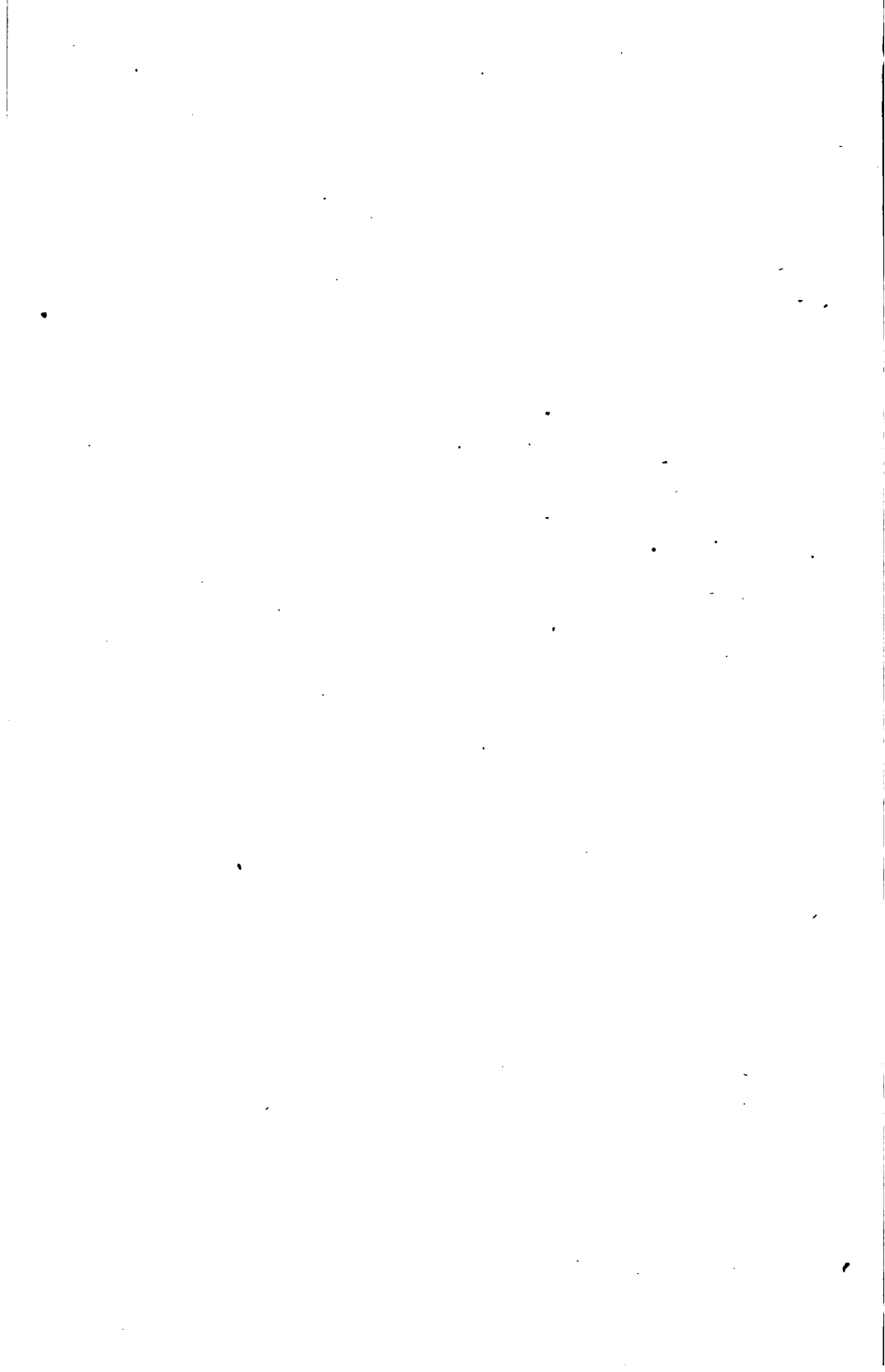
(88 Atl. Rep. 188.)

(Prerogative Court of New Jersey. July 31, 1913.)

TAXATION—TRANSFER TAX—AMOUNT PAYABLE—ASSESSMENT—INTEREST—REVIEW.

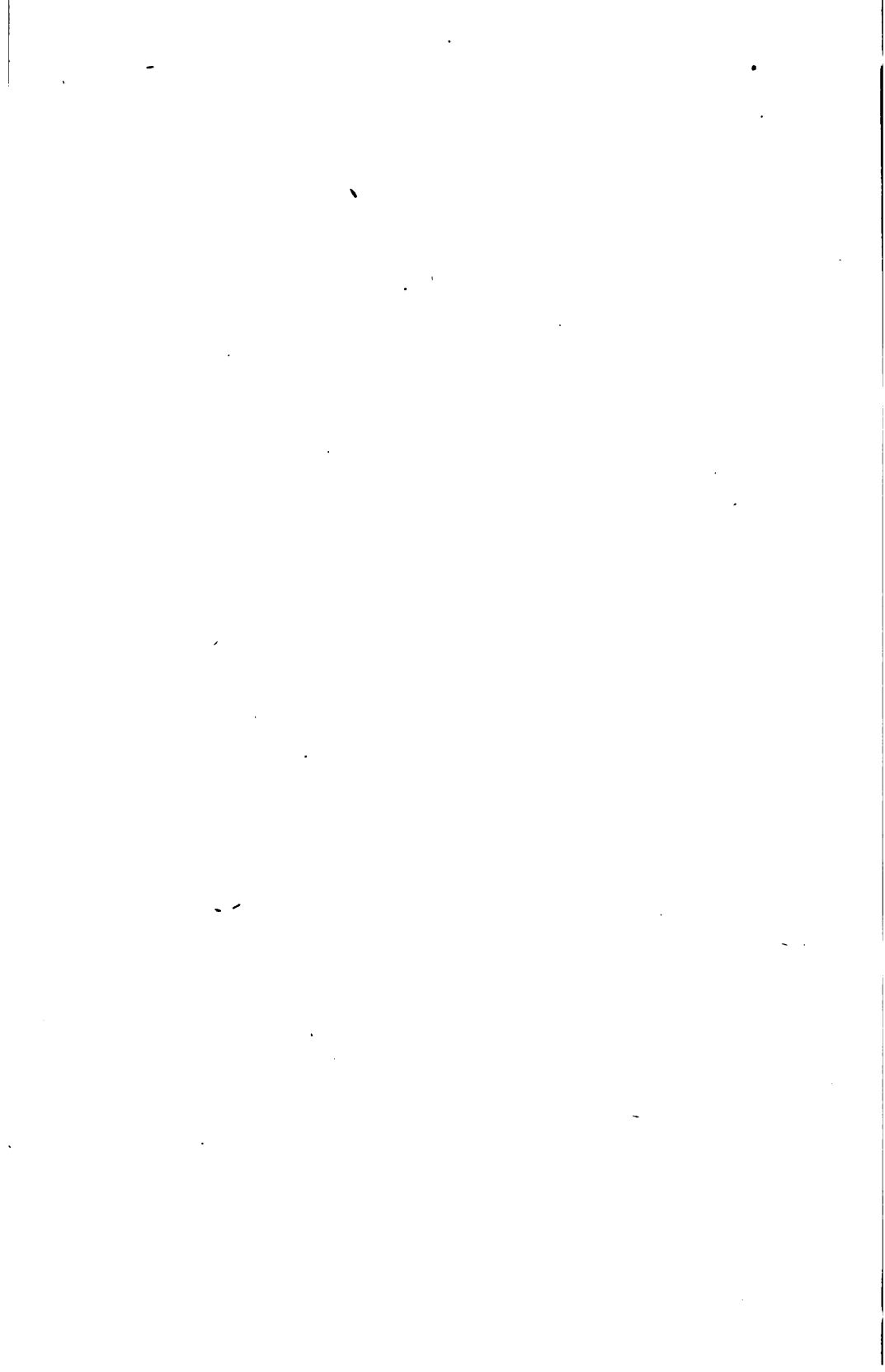
The refusal of the comptroller to accept the view of an executor and legatee as to the date from which interest shall be computed on a transfer tax is not subject to review by the ordinary, nor is the comptroller subject to the coercive powers of the prerogative court; the question being determinable only by a proceeding by the comptroller to collect the tax as provided by 4 Comp. St. 1910, p. 5310, § 21.

Opinion by Backes, Vice Ordinary.



APPENDIX NO. 3.

1. Rules of the Board of Equalization of Taxes Regulating Practice on Appeal.
 2. Rules of the Board of Equalization of Taxes for County Boards of Taxation.
 3. Rules of the Board of Equalization of Taxes for the Guidance of Assessors.
 4. Directory of County Boards of Taxation.
 5. List of Assessors and Collectors in New Jersey.
 6. Abstract of Ratables, Exemptions, Tax rates, etc., in each Taxing District of the State.
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Rules of the Board of Equalization of Taxes of New Jersey.

REGULATING THE PRACTICE ON APPEAL.

1. The Board of Equalization of Taxes of New Jersey shall meet on the first Tuesday in April of each year, at the State House, in the City of Trenton, at the hour of ten-thirty o'clock in the forenoon, and thereafter at such times to which adjournments are had or as may be fixed by order of the Board. All meetings shall be on Tuesdays, at the hour of ten-thirty o'clock in the forenoon, at the State House in the City of Trenton, unless the Board shall by order fix and determine from time to time other times and places in the State for such meetings.

2. The Clerk of the Board shall keep full minutes and records of the proceedings of the Board.

3. A seal shall be procured, which shall be circular in shape, and around the outside margin thereof shall be the words "Board of Equalization of Taxes of New Jersey," and in the centre thereof a copy of the coat of arms of the State of New Jersey, which seal shall be the seal of the Board and shall be used upon all certificates or processes issued by the Board.

4. Parties may appear before the Board in person, or by attorney or agent.

5. All matters before the Board shall be decided by vote, and three votes shall be required for the decision of any matter. The determination of the Board upon any matter shall be evidenced by a judgment, which must be signed by at least three members of the Board and filed with the Clerk.

6. Any complaint made under and by virtue of the third section of the act creating this Board shall be by petition, shortly and definitely setting forth the cause of complaint, and such notice thereof shall be given as the Board may determine, and unless complainant shall have served a copy of said petition on the persons or bodies affected thereby before filing the same with the Board, said complainant shall, with such notice, serve a copy of the petition.

7. All complaints, whether of individuals or corporations, as to assessment of property for taxes, shall be by written petition of appeal to be filed with the Clerk of this Board on or before the first day of April following the assessment complained of; which petition shall shortly and definitely set forth the assessment complained of, the ground of complaint and the relief desired, and must be verified by the oath of the complainant.

8. The respondent shall have at least ten days' notice of the time and place of the hearing of petition, unless the Board shall in any case otherwise order, which notice shall be in the form of a citation issued by the Clerk under the seal of the Board and served by complainant, and proof of such service filed with the Clerk of the Board on or before the date fixed for such hearing.

9. Process of subpoena for the attendance of witnesses before the Board, under the seal of the Board, signed by the Clerk, shall be issued by him when requested by either complainants or respondents. Such subpoenas shall be served in the same manner as are subpoenas to testify in the courts of law in this State, and witnesses shall be entitled to the same fees. Service of notice attached to a subpoena in writing, addressed to any person named

therein, requiring the production of any books, papers or documents to be designated therein, in the custody or under the control of such person at the time and place named in such subpoena, shall be equivalent to a subpoena duces tecum.

10. Five days' notice shall be given of any motion to be made before the Board concerning which a party in opposition to the applicant is entitled to be heard, for any Tuesday, when the Board is sitting in Trenton.

11. Petitions shall be heard in the order of time in which the same are filed with the Clerk, excepting that those of the State, counties, municipalities or taxing districts shall have preference over petitions of property owners.

12. At the hearing upon petition, complainant shall first produce such proof as desired to sustain the petition, to be followed by proofs on the part of the respondent, which the complainant may rebut if desired.

13. Any petition of appeal, made under the seventh section of the act creating this Board, shall be filed with the Clerk thereof within sixty days after the time of the committing of the grievance complained of and the petitioner shall apply to the Board for an order as to the giving of notice and the taking of proceedings thereon.

14. The Board may from time to time refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and reporting thereon to the Board for its action. At least five days' notice shall be given of the beginning of the taking of testimony in any such matter, but after the same is once commenced it may be continued from time to time in the discretion of the member or members taking the same.

15. All complaints of property owners, made under and by virtue of the fifth section of the act creating this Board, to correct errors, mistakes or omissions in the assessment, which corrections are consented to by the mayor or assessor of the municipality affected, shall be by petition, verified by the oath of the complainant, showing the facts constituting such error, mistake or omission.

16. These rules may be changed, altered, amended, repealed or annulled by the Board at any time.

17. Whenever an appeal shall be taken to this Board concerning any matter upon which a County Board of Taxation has formally acted, the petition of appeal shall recite that fact. In all cases before this Board, a copy of the petition shall be served upon the County Board of Taxation of the County in which the property affected is situated, through its President or Secretary. Proof of such service shall be endorsed on the petition of appeal, in the same manner as service and proof thereof are made upon the respondent taxing district.

18. Whenever an appeal is taken from the general assessment of property within a taxing district for the purpose of a readjustment of the apportionment of the State School and County taxes, a copy of the petition and notice of such action must be served upon every taxing district within the county.

19. (Adopted May 14, 1912). In all cases before this Board in which the respondent taxing district, through its assessor or other officer qualified to give such consent, shall, either in writing filed with this Board or by oral statement made at the time and place fixed for the hearing of such appeals, agree to certain reductions or cancellations of the assessments complained of, judgment in accordance therewith shall not issue by this Board unless the County Board of Taxation of the County in which such taxing district is situated shall concur, in writing or otherwise, in the consent so given, or unless such County Board of Taxation, being present or represented at the hearing of such appeal or duly apprised by this Board of the filing of such consent, shall fail to dissent therefrom; provided, this rule shall not apply to appeals from errors, mistakes or omissions in the assessment, filed under Section 5, Chapter 67, of the laws of 1905.

Rules for County Boards of Taxation.

AS TO RULES, ORDERS AND DIRECTIONS.

All rules, orders and directions adopted by a County Board of Taxation shall forthwith be submitted to the Board of Equalization of Taxes of New Jersey, which may make any amendments, alterations or additions thereto. Such rules, orders and directions, so revised by the Board of Equalization of Taxes of New Jersey, shall be the rules, orders and directions of said County Board of Taxation, and shall not be repealed, amended or suspended in any case by said County Board of Taxation without the permission of the Board of Equalization of Taxes of New Jersey.

AS TO THE REVISION OF THE ASSESSMENT LIST AND DUPLICATE.

All increases or decreases in the assessed value of any property, or additions of any omitted property to any assessment list or duplicate, under section four of the act creating the County Boards of Taxation, may be made without notice to the owners of the property affected, before the delivery of the duplicate to the collector of the taxing district wherein such property is situate. All increases, decreases or additions made after the delivery of the duplicate to the collector, or after the first day of October, if the duplicate shall not have been delivered by that time, shall be made only on notice in writing to the assessor of the taxing district and to the owner of the property affected. Said notice shall designate a time and place at which persons interested in the proposed action may be heard, and shall be mailed to the post office address of such assessor and owner, or served personally on them, at least five days before such hearing.

AS TO HEARING PETITIONS OF APPEAL.

The determination of a County Board of Taxation upon any matter

shall be evidenced by a judgment, which must be signed by at least two members of the Board and attested by the Secretary.

Each County Board of Taxation shall, before the first Tuesday in August, submit to the Board of Equalization of Taxes of New Jersey a proposed set of rules of procedure for the hearing and disposition of appeals. Such rules should follow, as far as practicable, the rules of procedure adopted by the Board of Equalization of Taxes of New Jersey, due regard being had for the peculiar conditions in and the needs of the county in which said rules are to be applied.

AS TO COMPLAINTS AGAINST ASSESSORS.

All complaints against assessors or persons charged with reviewing assessments under section eleven of the act creating the County Boards of Taxation shall be made in writing, signed by at least two members of the Board and attested by the clerk. Such complaint shall set forth the charge or charges against the assessor, and shall have annexed thereto specifications of the acts relied upon to sustain such charges. A copy of the complaint and specifications shall be served upon said assessor, and proof of such service shall be endorsed upon the original complaint before filing with the Board of Equalization of Taxes of New Jersey.

RECOMMENDATIONS FOR RULES GOVERNING PRACTICE ON APPEAL.

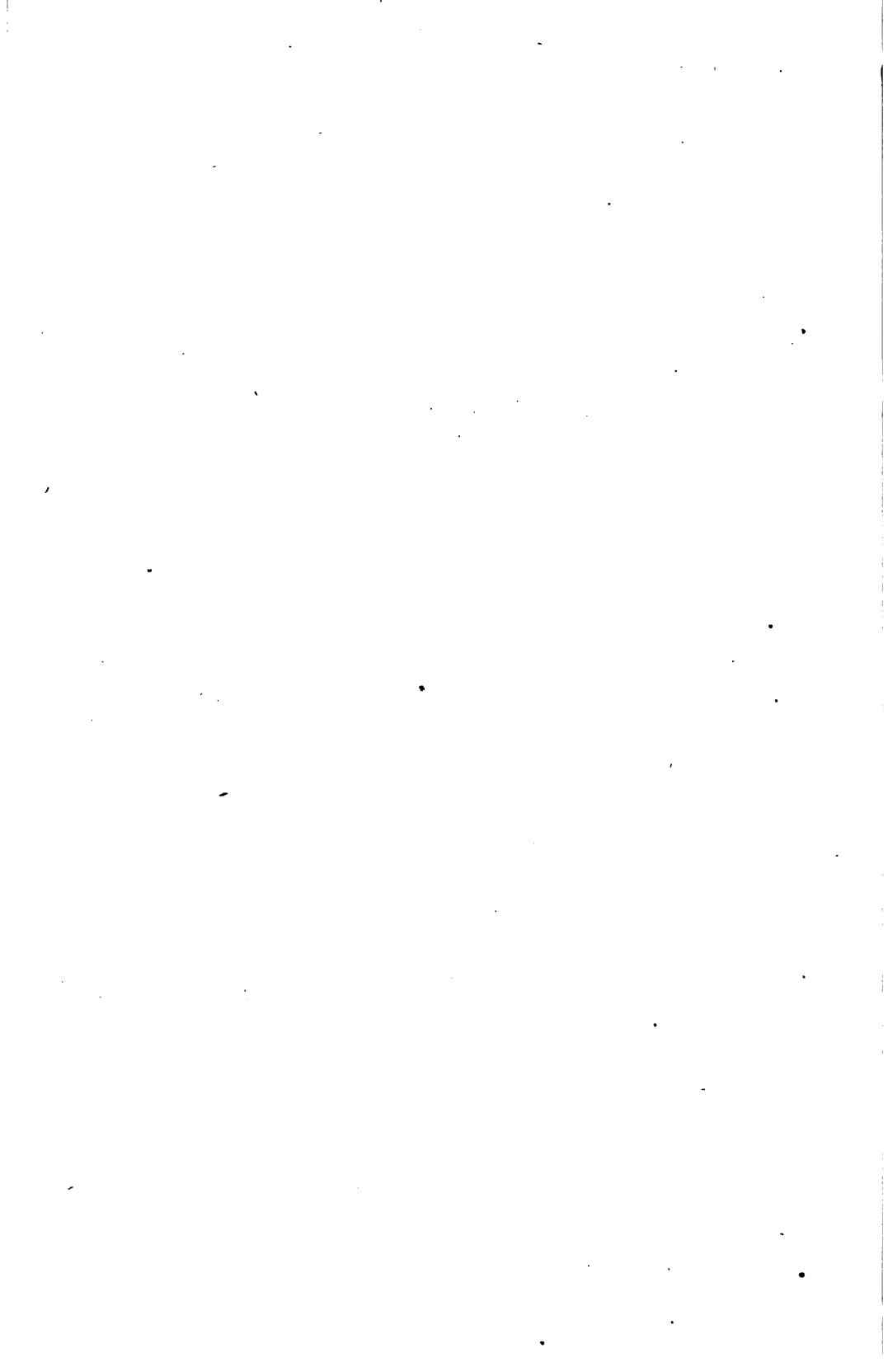
1. The Board shall hold regular meetings at least once a month, which shall be at the county seat.
2. All meetings of the Board shall be held in its office at , unless engaged in hearing appeals in the taxing districts of the county.
3. Parties may appear before the Board in person or by attorney or agent.
4. All complaints shall be by petition setting forth the cause of complaint, and such notice shall be given as the Board may determine. The complainant shall have at least three days' notice of the time and place of hearing of petition, unless the Board shall otherwise order.
5. The Board may from time to time refer any petition on any matter pending before it to one or more of its members for the purpose of taking testimony and to report thereon to the Board for its action.
6. The Board shall keep record and minutes of all its meetings and of all hearings held by it.

Rules of the Board of Equalization of Taxes of New Jersey for the Guidance of Assessors.

1. It is hereby ordered by the Board of Equalization of Taxes of New Jersey, under and by virtue of the act entitled "An act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments," approved March twenty-ninth, A. D., nineteen hundred and five (P. L. 1905, Chapter 67), that hereafter, in all assessments of real estate in the taxing districts of this State, the assessor or other taxing officer whose duty it is by law to make such assessments, shall determine the true value of each parcel, lot or tract of real estate assessed in such taxing district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract. It is hereby further ordered that this order shall apply to all property except farm property.

2. Whenever a deduction for debt is claimed from the valuation of personal property on account of a bona fide debt due and owing by a person in a taxing district, and the person or corporation to whom the indebtedness is due resides in another taxing district than the one in which the deduction is claimed, it shall be the duty of the assessor allowing the deduction forthwith to notify the assessor in the other taxing district of the name and address of the creditor, and direct him to make an assessment for such debt.

3. It shall also be the duty of the assessor of each taxing district in which a bank is located, the shares of which are held by owners in any other taxing districts, to notify the assessors of those other taxing districts where such owners reside that such bank shares are taxable in such taxing districts.



County Boards of Taxation.

ATLANTIC COUNTY BOARD OF TAXATION.

C. C. Shinn, President, Fred W. Somers, Thomas B. Williams. Secretary, Franz T. Voelker, Bartlett Building, Atlantic City.

BERGEN COUNTY BOARD OF TAXATION.

Henry D. Winton, President, William Conklin, Edwin F. Carpenter. Secretary, Van Vorst Wells, Court House, Hackensack.

BURLINGTON COUNTY BOARD OF TAXATION.

William F. Morgan, President, Richard P. Hughes, Walter T. Stewart. Secretary, Joseph Kaighn, Court House, Mount Holly, and Moorestown.

CAMDEN COUNTY BOARD OF TAXATION.

Charles A. McElhone, President, William Schmid, Francis D. Weaver. Secretary, Herbert H. Pfeil, Court House, Camden.

CAPE MAY COUNTY BOARD OF TAXATION.

Oliver I. Blackwell, President, Michael H. Kearns, Wilbur E. Young. Secretary, Harry C. Stites, Cape May Court House.

CUMBERLAND COUNTY BOARD OF TAXATION.

George Hampton, President, James Craig, Edward H. Corson. Secretary, Samuel Iredell, Court House, Bridgeton.

ESSEX COUNTY BOARD OF TAXATION.

Jerome T. Congleton, President, John B. Oelkers, William P. Macksey. Secretary, James A. Mungle, Court House, Newark.

BOARD OF EQUALIZATION OF TAXES.**GLOUCESTER COUNTY BOARD OF TAXATION.**

Thomas C. Dilkes, President, William H. Wolf, Wilson T. Jones.
Secretary, Thomas W. Hurff, Court House, Woodbury.

HUDSON COUNTY BOARD OF TAXATION.

Philip McGovern, President, Thomas B. Usher, Mark M. Fagan.
Secretary, Joseph P. McLean, Court House, Jersey City.

HUNTERDON COUNTY BOARD OF TAXATION.

James A. Cleary, President, John M. Hawk, Charles N. Reading.
Secretary, Henry B. Green, Court House, Flemington.

MERCER COUNTY BOARD OF TAXATION.

E. Furman Hooper, President, Alfred K. Leukel, Frank R. Adams.
Secretary, Harry C. Hartpence, Court House, Trenton.

MIDDLESEX COUNTY BOARD OF TAXATION.

William D. Voorhees, President, William C. Jacques, George J.
Haney. Secretary, J. E. Harned, Court House, New Brunswick.

MONMOUTH COUNTY BOARD OF TAXATION.

William K. Devereux, President, Richard W. Herbert, Ruliff V.
Lawrence. Secretary, Charles L. Stout, Court House, Freehold.

MORRIS COUNTY BOARD OF TAXATION.

Edward A. Quayle, President, Thomas Baker, George F. Weber.
Secretary, Fred B. Bardon, Court House, Morristown, and Madison.

OCEAN COUNTY BOARD OF TAXATION.

George C. Van Hise, President, Cornelius D. Kelly, Arthur B.
Clute. Secretary, U. S. Grant, Court House, Tom's River.

PASSAIC COUNTY BOARD OF TAXATION.

William L. Dill, President, John Toole, W. Grafton Bateman.
Secretary, Bernard L. Stafford, Court House, Paterson.

SALEM COUNTY BOARD OF TAXATION.

Charles Mecum, President, Clayton L. Batten, Frank J. Gaventa. Secretary, Clark Pettit, Court House, Salem.

SOMERSET COUNTY BOARD OF TAXATION.

Andrew E. Kenney, President, Michael W. Scully, James E. Bathgate, Jr. Secretary, Charles P. Hoagland, Somerville.

SUSSEX COUNTY BOARD OF TAXATION.

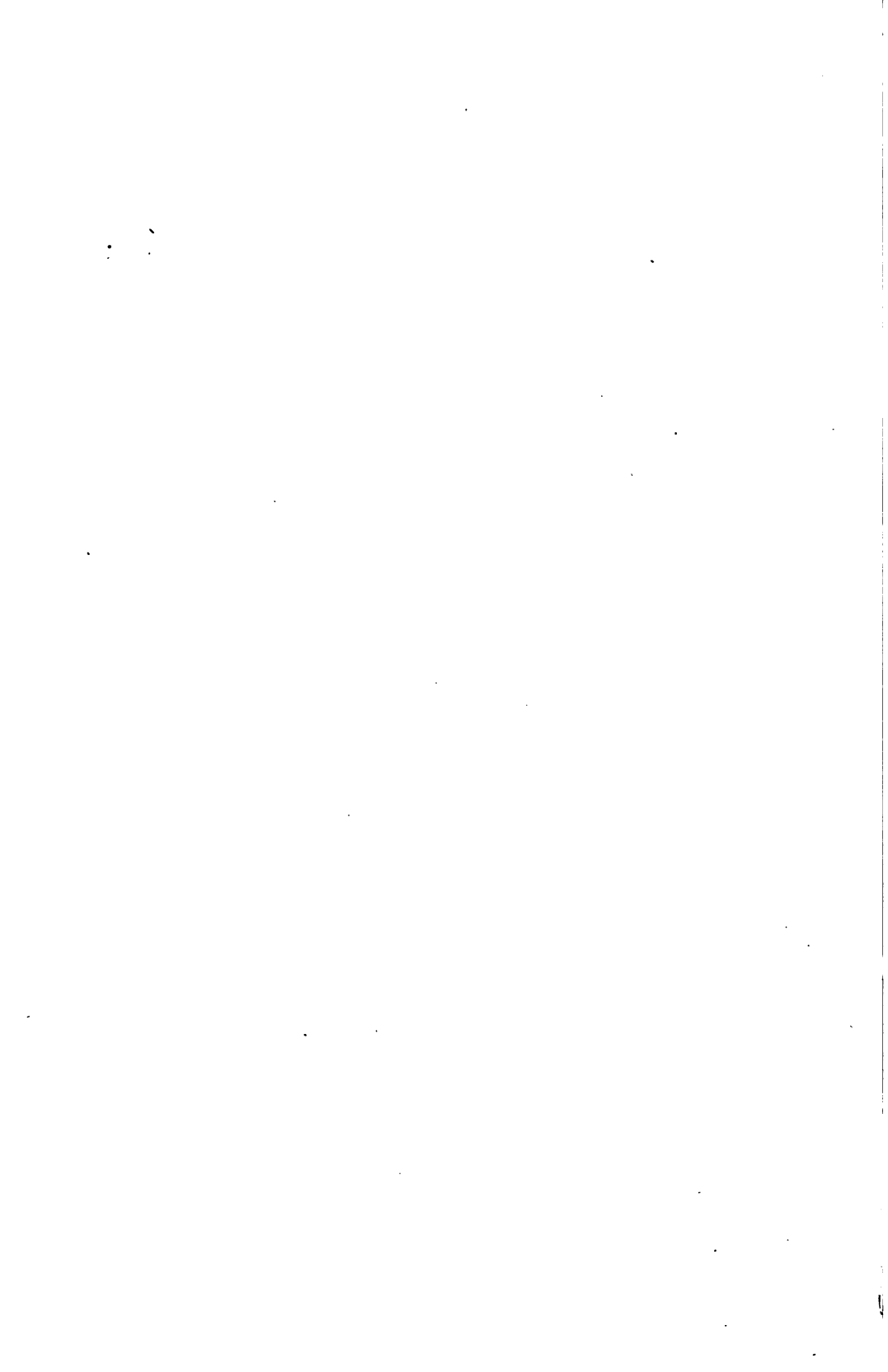
S. Frank Quince, President, Martin W. Bowman, Robert T. Johnson. Secretary, O. E. Armstrong, Newton.

UNION COUNTY BOARD OF TAXATION.

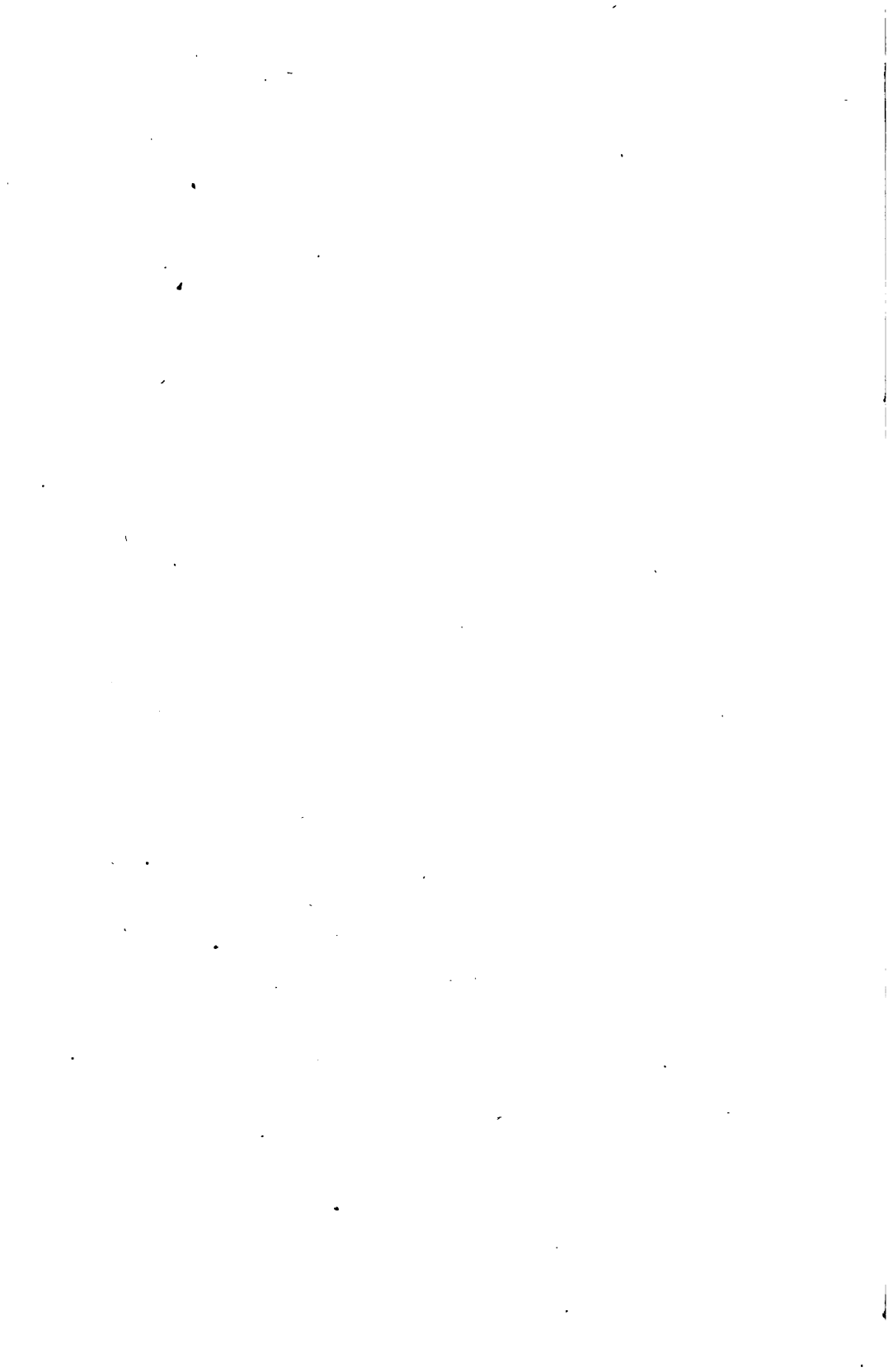
Mulford M. Scudder, President, Calvin C. Brodhead, Lloyd Thompson. Secretary, John R. Connolly, Court House, Elizabeth.

WARREN COUNTY BOARD OF TAXATION.

William J. Barker, President, Michael Connlain, A. G. Taylor. Secretary, Ulysses G. Pursell, 96 S. Main Street, Phillipsburg.



**List of Assessors and Collectors
in New Jersey.**



Assessors and Collectors in Atlantic County.

County Collector, E. L. Johnson, Atlantic City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Absecon—		
First Ward.....	Wm. B. Riley, Absecon	} Jesse Showell, Absecon.
Second Ward	Wm. Prettyman, Absecon	
Atlantic City	Hugh Genoe, Atlantic City	} Lewis L. Mathis, Atlantic City.
	A. Ruffu, Jr., Atlantic City	
	S. P. Morris, Atlantic City	
Brigantine City—		
First Ward.....	E. R. Smith, Brigantine	} H. D. Smith, Atlantic City.
Second Ward	A. B. Smith, Brigantine	
Buena Vista	Orville E. Searle, Vineland, R.F.D. 1...	A. E. Daggett, Vineland, R. F. D.
Egg Harbor City	August Dey, Egg Harbor City.....	} Henry Kroeckel, Egg Harbor City.
	August A. Breder, Egg Harbor City..	
	Henry Fischer, Egg Harbor City ..	
Egg Harbor	Wm. Hauenstein, Absecon, R.F.D.	Benjamin B. Lee, Sculville.
Folsom Borough	Louis Schulze, Folsom	Thos. Chalmers, Folsom.
Galloway	Chester Conover, Oceanville	James Somers, Oceanville.
Hamilton	Harry Jenkins, Mays Landing	C. W. Abbott, Mays Landing.
Town of Hammonton	H. J. Montfort, Hammonton	} A. B. Davis, Hammonton.
	H. McD. Little, Hammonton	
	Geo. Berry, Hammonton	
Linwood Borough	Richard J. Somers, Linwood	Alfred Scull, Linwood.
Longport City	W. S. Gilmore, Longport	Bolton Steelman, Longport.
Mullica	Henry Tapken, Egg Harbor City, Box 11, R.D.	} John D. Carver, Elwood.
Northfield City—		
First Ward.....	Maurice Snyder, Northfield	} Warren Burroughs, Northfield, Box 135.
Second Ward	Frederick Hinckle, Northfield	
Pleasantville Borough....	Wm. Channell, Pleasantville	Webster Price, Pleasantville.
City of Port Republic	Clinton Johnson, Port Republic	} Joseph M. Collins, Port Republic.
	Wilbur F. Hickman, Port Republic ..	
	Jos. Loveland, Port Republic	
Somers Point City—		
First Ward.....	Mark J. Leeds, Somers Point	} A. Y. Dare, Somers Point.
Second Ward	John McGarrigal, Somers Point	
Margate City	A. B. Repetto, Margate City	A. B. Repetto, Margate City.
Ventnor City	Percy Howard, Ventnor City	} J. G. Scull, Ventnor.
	Geo. C. Powell, Ventnor City	
Weymouth	F. R. McKeague, Tuckahoe	Harry Fraser, Tuckahoe.

BOARD OF EQUALIZATION OF TAXES.

Assessors and Collectors in Bergen County.

County Collector, Walter Christie, Hackensack.

Taxing District. (Townships)	Assessor—P. O. Address.	Collector—P. O. Address.
Franklin	C. H. Bush, Crystal Lake	Albert Lozier, Midland Park, R. F. D.
Harrington	Arnold Kober, Northvale	Veristo Marcason, Northvale.
Hillsdale	Geo. R. Stegman, Hillsdale	John U. Voorhis, Hillsdale.
Hohokus	Albert Winter, Mahwah	John Ackerman, Ramsey.
Lodi	John Clousen, Jr., Hackensack, Sub. Sta. 2	Henry Sleviers, Hackensack, Sub. St. 2.
Midland	John D. Bogert, Ridgewood, R. F. D. 2.	Frank McQuaid, Ridgewood, R. F. D.
New Barbadoes	E. T. Philipps, Hackensack.	Geo. Van Buskirk, Hackensack.
Orvil	Chas. H. Henion, Ridgefield Park	Wm. S. Peterson, Waldwick.
Overpeck	J. H. Ficken, Ridgefield Park	M. D. Starker, Ridgefield Park.
Palisades	Geo. Gengenagel, New Milford	Geo. E. Fraser, Peetzburg.
Ridgewood	S. S. Walstrum, Ridgewood	Wilbur Morris, Ridgewood.
River Vale	Lucas C. Blauvelt, Westwood, R.F.D. 1.	G. F. M. Kociemba, Westwood, R. F. D.
Saddle River	I. A. Hopper, Fair Lawn	G. H. Demarest, Fair Lawn.
Teaneck	P. I. Ackerman, Hackensack, R. F. D. 1.	James Phillips, Jr., Englewood, R. F. D.
Union	C. J. Rodgers, Lyndhurst	Elbert M. Smith, Kingsland.
Washington	J. Henry Thomas, Westwood, R.F.D. 2.	Jerry B. Bloomer, Hillsdale, Box 123.
City of Englewood	D. G. Bogert, Englewood	Charles Barr, Englewood.
	Wm. S. Gilhuly, Englewood	
	J. M. Gorham, Englewood	
(Boroughs)		
Allendale	John Yeomans, Allendale	Godfrey Pittis, Allendale.
Alpine	Wm. Yaiser, Tenafly	Chester Du Bois, Alpine.
Bergenfield	A. W. Blumstergren, Bergenfield	Jas. F. Mulligan, Bergenfield, Box 507.
Bogota	J. F. Hill, Bogota	Victor J. Ludwig, Bogota.
Carlstadt	John Wulling, Carlstadt	Geo. Zimmerman, Carlstadt.
Cliffside Park	J. S. McAuley, Grantwood	Edward Sheehan, Cliffside.
Closter	Albert Walsh, Closter	Frank C. Walsh, Closter.
Cresskill	J. W. Flecke, Cresskill	Geo. N. Deacon, Cresskill.
Delford	C. H. Storms, Oradell	E. H. Waite, Oradell.
Demarest	G. V. Morton, Demarest	Clarence Bogert, Demarest.
Dumont	John W. Foster, Dumont	B. C. Fessenden, Dumont.
East Rutherford	W. E. Novo, East Rutherford	Chas. B. Johnson, East Rutherford.
Edgewater	Joseph F. Murphy, Edgewater, Box 350.	Chas. Van Gelder, Edgewater.
Emerson	Nicholas Catogge, Emerson	M. J. Byrnes, Emerson.
Englewood Cliffs	Daniel Westervelt, Coytesville	Benj. Westervelt, Coytesville.
Fairview	Harry G. Smith, Hudson Hts.	Thomas Fay, Hudson Heights.
Fort Lee	Edw. Cavanagh, Fort Lee	Chas. L. Bender, Fort Lee.
Garfield	Wm. D. McNair, Garfield	John Stewart, Garfield.
Glen Rock	Albert Vandenberg, Ridgewood, R.F.D.	Hubbard Ferguson, Ridgewood, R.F.D. 2.
Harrington Park	Oliver C. Conklin, Harrington Park	J. H. Harris, Harrington Park.
Hasbrouck Heights	E. C. Little, Hasbrouck Heights	Wm. J. Keogh, Hasbrouck Heights.
Haworth	Harry B. Van Dusen, Haworth	Wm. Milne, Haworth.
Ho-Ho-Kus	W. H. Deer, Ho-Ho-Kus	John De Vore, Ho-Ho-Kus.
Leonia	W. H. Eicks, Leonia	F. H. Trow, Leonia.
Little Ferry	Louis Brauer, Little Ferry	James Nally, Little Ferry.
Lodi	Wm. Steenland, Lodi	Stephen Massey, Lodi.
Maywood	Wm. J. Tully, Maywood	Robt. H. Goetze, Maywood.
Midland Park	W. H. Rackett, Midland Park	Henry Sluyter, Midland Park.
Montvale	J. D. Van Riper, Montvale	Wm. Meyer, Montvale.
Moonachie	S. T. Saviello, Woodridge	Wm. C. Roth, Woodridge.
North Arlington	Daniel J. McCarthy, North Arlington	R. E. Smith, Jr., North Arlington.
Norwood	Wm. F. Harra, West Norwood, P. O. Box 43	Chas. Hoffman, West Norwood.
Oakland	A. W. Hopper, Oakland	B. H. Boyce, Oakland.
Old Tappan	Chas. DeWolf, Westwood, R. F. D.	J. J. O'Conner, Westwood, R. F. D.
Palisade Park	Wm. R. Romaine, Palisade Park	Henry Goldberger, Palisade Park.
Park Ridge	Chas. W. Laws, Park Ridge	Lorenzo Cole, Park Ridge.
Ramsey	Chas. E. May, Ramsey	Henry Bell, Ramsey.
Ridgefield	John White, Ridgefield	P. A. Meserole, Ridgefield.
Riverside	Walter E. Chapman, North Hackensack	W. H. Moffatt, River Edge.
Rutherford	Chas. L. Creaf, Rutherford	Frank P. Newman, Rutherford.
Saddle River	A. H. Ackerman, Saddle River	A. Esler, Saddle River.
Tenafly	H. M. Rogers, Tenafly	C. J. Coyte, Tenafly.
Upper Saddle River	D. H. Zabriskie, Allendale, R. F. D. 2.	James D. Carrough, Allendale, R.F.D. 1.
Wallington	Wm. McMahon, Wallington	Peter E. De Kyzer, Wallington.
Westwood	Nicholas Cleveland, Westwood	E. P. Voorhis, Westwood.
Woodcliff Lake	J. H. Wortendyke, Woodcliff Lake	Oscar Nelson, Woodcliff Lake.
Wood Ridge	Emil H. Pirovano, Woodridge	Wm. H. Nally, Woodridge.

BOARD OF EQUALIZATION OF TAXES.

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Assessors and Collectors in Burlington County.

County Collector, Warren C. Pine, Mount Holly.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bass River	Chalkley S. Cramer, New Gretna	R. A. Mathis, New Gretna.
Beverly City	F. J. Launger, Beverly	Charles F. Stevenson, Beverly.
	G. D. Logan, Beverly	
	Edwin Kiple, Beverly	
Beverly Township	Jos. B. Carter, Delanco	Edgar B. Jordan, Beverly.
Bordentown City	W. C. Warrack, Bordentown	Milton R. Cox, Bordentown.
	David Brower, Bordentown	
	D. J. Clark, Bordentown	
Bordentown Twp.	J. Henry Colkitt, Bordentown	Leon Carty, Fieldsboro.
Burlington City	John A. Armstrong, Burlington	Clarence Fenimore, Burlington.
	Hugh S. Morris, Burlington	
	Arthur Bentley, Burlington	
Burlington Township ..	Thos. B. Gandy, Burlington	James C. McCormick, Burlington.
Chester	Geo. W. Heaton, Moorestown	Samuel B. Lippincott, Moorestown.
Chesterfield	Wm. Wallace, Crosswicks	Wm. H. Rogers, Crosswicks.
Cinnaminson	Thos. E. Steele, Palmyra	Wm. F. Morgan, Palmyra.
Delran	Jos. S. Bright, Bridgeboro	Geo. C. Merrill, Bridgeboro.
Easthampton	Johnson Oatman, Smithville	S. M. McFarland, Mt. Holly.
Evesham	Wm. F. Powell, Marlton	Edw. K. Middleton, Marlton.
Fieldsboro	Lemuel Fisher, Fieldsboro	Wm. H. Carter, Fieldsboro.
Florence	Byron Carty, Florence	Wallace Fewkes, Florence.
Lumberton	Edwin C. Davis, Hainesport	Walter M. Voorhees, Lumberton.
Mansfield	Jos. H. Armstrong, Columbus	Linton C. Ingling, Columbus.
Medford	Wm. M. Potts, Medford	Fred W. Brant, Medford.
Mount Laurel	Benj. M. Haines, Moorestown	Howard L. Weeden, Masonville.
New Hanover	Chas. Remine, Sr., Wrightstown	Wilbur G. Davis, Wrightstown.
Northampton	Martin H. Girven, Mt. Holly	Francis H. Reed, Mt. Holly.
North Hanover	Harry Borden, Jacobstown	J. B. Hancock, Cookstown.
Palmyra	Frederick Blackburn, Palmyra	A. Harry Rudduck, Palmyra.
Pemberton Borough	L. Clinton French, Pemberton	Wilson D. Hunt, Pemberton.
Pemberton Township ..	Barclay Seeds, Pemberton	Wm. H. Reeves, New Lisbon.
Riverside	Chas. Helss, Riverside	Wm. F. Wilkinson, Riverside.
Riverton Borough	Chas. G. Davis, Riverton	Chas. F. Earp, Riverton.
Shamong	Jos. W. B. Jennings, Indian Mills	James M. Armstrong, Indian Mills.
Southampton	Chas. G. Naylor, Vincentown	Wm. D. Haines, Vincentown.
Springfield	Aaron H. Burtis, Mt. Holly, R. D. 2	Thos. B. Allinson, Burlington, R. D.
Tabernacle	George H. Wisham, Vincentown, Route 2	Carleton Haines, Vincentown, Route 2.
Washington	Augustus E. Koster, Green Bank	Mark C. Sooy, Green Bank.
Westampton	Harvey J. Gaskill, Mt. Holly, R. D. 1	Firman Dubell, Mt. Holly.
Willingboro	Howard J. Hart, Rancocas	Jos. Bishop, Burlington.
Woodland	Jacob Dunfee, Chatsworth	Fred V. Dunfee, Chatsworth.

Assessors and Collectors in Camden County.

County Collector, John W. Sell, Camden.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Audubon Borough	H. B. Beckley, Audubon	Robt. Creighton, Jr., Audubon.
Berlin	Xavier F. Ottiger, Berlin	Laurence Muller, Berlin.
City of Camden	John Wells, Pres., Camden	John S. Roberts, Camden.
	John W. Donges, Camden	
	Wm. H. Davis, Camden	
	Wilbur B. Ellis, Camden	
	Wm. D. Vanaman, Camden	
Centre	John H. Jackson, Magnolia	Wm. F. Ogden, Mt. Ephraim.
Chesilhurst Bor.	Bernhard Wiegand, Chesilhurst	Simon Kohout, Chesilhurst.
Collingswood Bor.	Geo. Lippincott, Collingswood	Robt. S. Duff, Collingswood.
Clementon	Geo. W. Evans, Lindenwold	J. W. Davis, Clementon.
Delaware	Wm. Graff, Haddonfield	Jos. Peacock, Haddonfield.
Gloucester	Joseph R. Powell, Sicklerville, R.F.D. 1	Schuyler C. Godfrey, Blackwood.
Gloucester City	Geo. C. Stoll, Gloucester City	Harris C. Powell, Gloucester City.
	Frank Butler, Gloucester City	
	Lewis T. Groves, Gloucester City	
Haddonfield Bor.	John H. Harrison, Haddonfield	Chas. E. Magill, Haddonfield.
Haddon	Wm. St. C. Williams, Westmont	Wm. A. Wilkinson, Westmont.
Haddon Heights Bor.	M. Atlee Ermold, Haddon Heights	Chas. F. Cottringer, Haddon Heights.
Merchantville Bor.	M. B. Rudderow, Merchantville	Harry K. Oakford, Merchantville.
Oaklyn Bor.	Paul F. Newhall, Oaklyn	H. T. Justice, Oaklyn.

BOARD OF EQUALIZATION OF TAXES.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Pensauken	Harry E. Horner, Merchantville, P. O.	H. Morgan Hatch, Delair.
Voorhees	S. H. Gardiner, Ashland	C. B. Braddock, Gibbsboro.
Winslow	Jas. T. Russell, Cedar Brook	Geo. Blatherwick, Jr., Blue Anchor.
Wood Lynn Bor.	A. D. Forrest, Wood Lynne	Claude N. Davis, Wood Lynne.
Waterford	Theo. Schleinkefer, Atco	F. T. Holton, Atco.
Laurel Springs Bor.	Wm. F. Hand, Laurel Springs	Wm. D. Youker, Laurel Springs.

Assessors and Collectors in Cape May County.

County Collector, Joseph I. Scull, Ocean City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Avalon Bor.	Lewis C. Canfield, Peermont	W. A. Smith, Avalon.
Cape May City	J. Allen Wales, Cape May City	W. M. Cassidy, Cape May City.
Cape May Point Bor.	Gilbert E. Redifes, Cape May Point	John E. Hurf, Cape May Point.
Dennis	I. S. Townsend, Clermont	H. M. Carroll, Dennisville.
Lower	J. H. Hoffman, Cold Spring	Scott Seymore, Cold Spring.
Middle	V. N. Erricson, Dias Creek	Willlets Corson, Cape May Court House.
North Wildwood Bor.	Robt. Bright, Anglesea	L. B. Shivers, Anglesea.
Ocean City—		
First Ward	E. B. English, Ocean City	E. W. Burleigh, Ocean City.
Second Ward	E. B. English, Ocean City	
Sea Isle City—		
First Ward	W. J. Fox, Sea Isle City	Daniel H. Wheaton, Sea Isle City.
Second Ward	W. J. Fox, Sea Isle City	
South Cape May Bor.	A. J. Rudolph, South Cape May	H. H. Walton, Cape May City.
Upper	S. C. G. Stephens, Tuckahoe	Alfred Sapp, Petersburg.
West Cape May Bor.	G. G. Bolton Eldridge, West Cape May	Harry Ludlam, West Cape May.
Wildwood City	Lynn H. Boyer, Wildwood	R. J. Kay, Holly Beach.
Wildwood Crest Bor.	Harry L. Nickerson, Wildwood	H. W. Lare, Wildwood Crest.
Woodbine Bor.	Joseph Joffe, Woodbine	M. Iipman, Woodbine.

Assessors and Collectors in Cumberland County.

County Collector, E. P. Bacon, Bridgeton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Bridgeton	Waters B. Hurf, Pres., Bridgeton ..	Wm. H. McGear, Bridgeton.
	Harry B. Bamford, Bridgeton	
City of Millville	Valdemar E. Edwards, Bridgeton ..	William Dooling, Millville.
	Chas. T. Pepper, Millville	
	Chas. Reeves, Jr., Millville	
	Geo. Zellers, Millville	
	Henry F. Van Hook, Millville	
	Albert Zimmerman, Millville	
Commercial	Walter L. Sharp, Port Norris	Lemuel Robbins, Jr., Port Norris.
Deerfield	Elijah R. Parvin, Deerfield	Harry L. Woodruff, Bridgeton, R. F. D. 6.
Downe	Sheppard Campbell, Newport	Benjamin S. Joslin, Newport.
Fairfield	Jas. B. Mulford, Fairton	John T. Whitticar, Fairton.
Greenwich	Ethan P. Glaspey, Greenwich	Joseph J. Low, Greenwich.
Hopewell	Chas. E. Bowen, Shiloh	A. Van Ayars, Roadstown.
Landis	Ernest E. Howe, Vineland	Gus. E. Smith, Vineland.
Lawrence	Furman B. Sheppard, Cedarville	Wm. M. Brown, Cedarville.
Maurice River	Henry Reeves, Jr., Leesburg	Ellis Boggs, Port Elizabeth.
Stow Creek	Wm. H. Davis, Bridgeton, R. F. D. 3	T. B. Dixon, Bridgeton, R. F. D. 3.
Vineland Bor.	Wm. E. Rogers, Vineland	John E. Ruhl, Vineland.

Assessors and Collectors in Essex County.

County Collector, Richard W. Booth, Nutley.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Newark	John L. Carroll, Newark	Richard J. Franz, Newark.
	John Howe, Newark	
	Thos. E. Preston, Newark	
	Moses Reichmann, Newark	
	A. W. Swain, Newark	

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Orange	John P. Lee, Orange	Frank G. Coughtry, Orange.
	T. J. Devine, Orange	
	Wm. Kearney, Orange	
City of East Orange	D. C. Whitman, East Orange	Louis McCloud, East Orange.
	H. C. Williams, East Orange	
	Jos. Booth, East Orange	
	Samuel Bailey, East Orange	
Town of West Orange ..	Wm. A. Day, East Orange	Frank A. O'Connor, West Orange.
	A. Brandis, West Orange	
	Francis Burn, West Orange	
Town of Bloomfield ...	Chas. A. McCloskey, Jr., West Orange	Frank Foster, Bloomfield.
	Wm. R. Raab, Bloomfield	
	R. D. Rawson, Bloomfield	
Town of Montclair	G. B. Milliken, Bloomfield	H. A. Sigler, Montclair.
	H. W. Jones, Montclair	
	Robt. B. Harris, Montclair	
Town of Irvington	Samuel Brewster, Montclair	H. G. Stanley, Irvington.
	Joseph Martin, Irvington	
	C. W. Pfell, Irvington	
Town of Nutley	Geo. W. Hayward, Irvington	A. H. Van Riper, Nutley.
	Ernest P. Cook, Nutley	
	Jas. H. Puckett, Nutley	
South Orange Village ...	H. U. Brandreth, Nutley	Jos. Arnold, South Orange.
	Jos. Arnold, South Orange	
	Raymond T. Marshall, South Orange ..	
South Orange Twp.	Stephen S. Johnson, South Orange ..	A. S. Conklin, Maplewood.
Town of Belleville	W. G. Miller, Maplewood	
	E. P. Scaine, Jr., Belleville	
Caldwell Twp.	Theo. Vincent, Caldwell	Thos. Peer, Fairfield.
Caldwell Bor.	Isaac E. Baldwin, Caldwell	T. C. Provost, Jr., Caldwell.
Livingston Twp.	Wm. Rathbun, Livingston	August W. Fund, Livingston.
Millburn Twp.	Chas. R. Reeve, Millburn	C. E. Van Fleet, Millburn.
Cedar Grove Twp.	J. J. Vreeland, Cedar Grove	C. G. Jacobus, Cedar Grove.
Verona Bor.	Austin E. Hedden, Verona	A. G. Bartes, Verona.
North Caldwell Bor.	Frank Francisco, Caldwell	W. J. Henderson, Caldwell.
West Caldwell Bor.	Caleb Crane, West Caldwell	W. Van Ness, Caldwell.
Glen Ridge Bor.	W. E. Smith, Glen Ridge	John E. Beggs, Glen Ridge.
Essex Fells Bor.	Walter S. Speer, Essex Fells	J. A. Speer, Caldwell.
Roseland Bor.	Peter S. Meeker, Roseland	Walter Baldwin, Roseland.

Assessors and Collectors in Gloucester County.

County Collector, George E. Pierson, Woodbury.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clayton Bor.	Wilbur S. Roselle, Clayton	Wm. C. Shreve, Clayton.
Deptford	C. C. Headley, Westville	Jas. P. Avis, Wenonah.
East Greenwich	J. C. Dawson, Mickleton	Frank D. Henry, Clarkaboro.
Elk	Clement Gardiner, Aura	Kimsey Morgan, Monroeville, R. F. D. 3.
Franklin	Chas. H. Lincoln, Newfield, R. F. D. ..	Harry C. Richman, Malaga.
Glassboro	J. R. Helm, Glassboro	M. M. Campbell, Glassboro.
Greenwich	Jacob M. Allen, Gibbstown	Henry Haseltiner, Gibbstown.
Harrison	Eli Heritage, Richwood	Albert Parker, Mullica Hill.
Logan	Samuel E. Platt, Bridgeport	W. J. Helm, Bridgeport.
Mantua	Wm. S. Hurff, Sewell	Thos. C. Dilks, Mantua.
Monroe	John W. McClure, Williamstown	A. F. Cliver, Williamstown.
National Park Bor.	Oscar H. Duer, National Park	P. B. Mulligan, National Park.
Paulsboro Bor.	Jacob Ballinger, Paulsboro	Wm. H. Flowers, Jr., Paulsboro.
Pitman Bor.	C. W. Sickler, Pitman	J. M. McCowan, Pitman.
South Harrison	D. C. Lippincott, Harrisonville	S. S. Conover, Harrisonville.
Swedesboro Bor.	Wilbert Batten, Swedesboro	Harry Mayhew, Swedesboro.
Washington	C. D. Nicholson, Turnerville	Brooks Hurff, Hurffville.
Wenonah Bor.	Jesse W. English, Wenonah	Robt. McKeighan, Wenonah.
West Deptford	James Carter, Thorofare, R. F. D.	Lewis K. Wilkins, Thorofare.
Woodbury City—		
First Ward	John G. Kernan, Woodbury	Ernest Redfield, Woodbury.
Second Ward	W. E. Keat, Woodbury	
Third Ward	F. J. Brennan, Woodbury	
Woolwich	Chas. H. Brown, Swedesboro	J. Herbert Sickler, Swedesboro.

BOARD OF EQUALIZATION OF TAXES.

Assessors and Collectors in Hudson County.

County Collector, Frederic Rider, Jersey City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Jersey City	George F. Brensinger, Director of Finance and Revenue, Jersey City..	Geo. F. Brensinger, Jersey City.
City of Hoboken	Henry Lohmann, Jr., Hoboken Thos. F. Carey, Hoboken Thomas Coughlin, Hoboken Stephen F. Cooke, Hoboken Chas. Guaraglia, Hoboken	Richard Bowes, Hoboken.
City of Bayonne	J. Edsall Johnson, Bayonne	Geo. H. Kramer, Bayonne.
North Bergen	James Nolan, New Durham	Henry Andes, North Bergen.
Secaucus Borough	John Posschl, Secaucus	E. A. Kissewetter, Secaucus.
Town of West Hoboken.	Jos. Kettel, West Hoboken Frederick Berke, West Hoboken Geo. Raven, West Hoboken	Robt. G. Taylor, West Hoboken.
Town of West New York.	O. L. Auf der Heide, West New York Geo. A. Leininger, West New York Theo. Schaefer, West New York	Daniel P. Curry, West New York.
Town of Union	Chas. Singer, Jr., Town of Union Jos. Kreinert, Town of Union Fred. Berenbroick, Town of Union	Thos. McClelland, Town of Union.
Weehawken	John G. Meister, Weehawken	John Callery, Weehawken.
Guttenberg	Wm. Klugst, Guttenberg	J. Caulfield, Guttenberg.
Town of Kearny	Lewis W. Wilson, Arlington Wm. Nairn, Kearny Adolph Amann, Arlington	Samuel B. Terry, Kearny.
Town of Harrison	Francis McSorley, Harrison	Bernard P. Walsh, Harrison.
East Newark Bor.	Daniel J. Delaney, East Newark	Terence H. O'Donnell, East Newark.

Assessors and Collectors in Hunterdon County.

County Collector, William D. Bloom, Flemington.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Alexandria	Sherod D. Duckworth, Little York	Wm. Hackett, Pattenburg, R. D.
Bethlehem	Wm. C. Riddle, West Portal	Watson A. C. Wene, Asbury, R. D.
Bloomsbury Bor.	Chas. S. Creveling, Bloomsbury	J. M. Hoffman, Bloomsbury.
Clinton	Bergen B. Berkaw, Annandale	Jas. B. Rockafellow, Lebanon, R. D.
Town of Clinton	Jacob S. Hulsizer, Clinton	Wm. Teets, Clinton.
Delaware	Harry Johnson, Rosemont	Horace Parks, Stockton, R. D. 1.
East Amwell	John J. Horn, Hopewell, R. D.	E. H. Silvers, Ringoes.
Flemington Bor.	James A. Kline, Flemington	Henry B. Green, Flemington.
Franklin	Elwood Nixon, Quakertown	Chas. Mathews, Quakertown.
Frenchtown Bor.	J. C. Butler, Frenchtown	Allison P. Rittenhouse, Frenchtown.
Hampton Bor.	C. A. Underwood, Hampton	Aaron L. Shrope, Hampton.
High Bridge Bor.	Bloomfield Appgar, High Bridge	J. M. Appgar, High Bridge.
Holland	Walter Burgstresser, Milford, R. D. 1.	Wm. T. Eichlin, Bloomsbury, R. D.
Kingswood	Wm. W. Case, Baptiststown, R. D. 1.	Thos. Jardine, Stockton, R. D. 2.
Lambertville—		
First Ward	James F. Hogan, Lambertville	H. K. Kramer, Lambertville.
Second Ward	Alfred K. Heath, Lambertville	
Third Ward	Wm. C. Regan, Lambertville	
Lebanon	Geo. H. Castner, Califon, R. D. 1.	Geo. O. Gardner, Glen Gardner.
Milford Bor.	Frank P. Vanderbilt, Milford	Alonzo Sinclair, Milford.
Raritan	Theo. H. Dilts, Three Bridges, R. D. 1.	Jas. H. Swallow, Ringoes.
Readington	W. T. Hoffman, Whitehouse Station	Frank A. Cole, Three Bridges.
Stockton Bor.	Wm. P. Mason, Stockton	Peter A. Shepherd, Stockton.
Tewksbury	Hezekiah Philhower, Califon	Morris J. Welch, New Germantown.
Union	Morris Stockton, Pattenburg	Wm. Holjes, Sr., Pattenburg.
West Amwell	G. H. Carr, Lambertville, R. D. 2	Harry D. Phillips, Lambertville, R. D. 2.

BOARD OF EQUALIZATION OF TAXES

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Assessors and Collectors in Mercer County.

County Collector, Joseph H. Black, Trenton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Ewing	Wallace Lanning, Trenton	Wm. E. Fort, Trenton Junction.
East Windsor	S. L. Mount, Etra	W. C. Black, Hightstown.
Hamilton	Harry M. Rogers, Hamilton Square	Harvey E. Rogers, 1520 E. Clinton Ave., Trenton.
Hightstown Bor.	John R. Shangle, Hightstown	W. N. Cunningham, Hightstown.
Hopewell Bor.	Wm. S. Hixson, Hopewell	J. Howard Dilts, Hopewell.
Hopewell	Jos. R. Borroughs, Pennington, R. D. 1	David Stout, Skillman, R. F. D.
Lawrence	Frank Pierson, Lawrenceville	J. M. Berrien, Lawrenceville.
Pennington Bor.	John E. Sinclair, Pennington	G. W. Clendenning, Pennington.
Princeton Bor.	Richard Rowland, Princeton	James Mulholland, Princeton.
Princeton	John Warren, Princeton	Edgar Hunt, Princeton.
City of Trenton	John P. Dullard, Trenton	Clinton J. Swartz, Trenton.
	Robt. R. Volk, Trenton	
	Chas. H. Metzger, Trenton	
Washington	C. N. Hutchinson, Robbinsville	Chas. S. Hulse, Robbinsville.
West Windsor	Herbert J. Coleman, Trenton, R.F.D. 2	D. D. Bergen, Dutch Neck.

Assessors and Collectors in Middlesex County.

County Collector, Thomas H. Hagerty, New Brunswick.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of New Brunswick ..	Wm. Howell, New Brunswick	George Weigel, New Brunswick.
	Fred Tappen, New Brunswick	
	Wm. F. Harkins, New Brunswick	Richard F. White, Perth Amboy.
City of Perth Amboy	Matthew Smith, Perth Amboy	
	Wm. Quigley, Perth Amboy	
	Jos. Massopust, Perth Amboy	John Sutliff, South Amboy.
City of South Amboy	Edw. Dewan, South Amboy	
	Eugene O'Toole, South Amboy	
	Harvey Emmons, South Amboy	Wm. F. Perrine, Cranbury.
Cranbury	C. R. Wicoff, Cranbury	
Dunellen Bor.	John H. L. Peters, Dunellen	Isaac J. Stites, Dunellen.
East Brunswick	Henry Warnsdorfer, New Brunswick, R. F. D. 3	Geo. D. Rue, Old Bridge.
Helmetta Bor.	Walter B. Helme, Helmetta	John Rothhar, Helmetta.
Highland Park Bor.	Wm. L. Taylor, Highland Park	E. W. Herbert, New Brunswick.
Jamesburg Bor.	Wm. E. Paxton, Jamesburg	John Erhart, Jamesburg.
Madison	D. H. Brown, Old Bridge, R. F. D. 6	Edw. Barker, Matawan, R. F. D.
Metuchen Bor.	John W. Breen, Metuchen	Chas. Taussig, Metuchen.
Middlesex Bor.	Wm. D. Voorhees, Bound Brook	Nelson M. Giles, Bound Brook, R.F.D. 1
Milltown Bor.	C. M. Snediker, Milltown	Chas. Sevenhair, Milltown.
Monroe	R. R. Vandenbergh, Prospect Plains	Abijah Applegate, Prospect Plains.
North Brunswick	Michael Anderson, Jr., New Brunswick	I. V. Williamson, New Brunswick.
Piscataway	Geo. W. Corriell, New Market	Wm. B. La Rue, Bound Brook.
Raritan	W. Theo. Woerner, Metuchen, R. D. 1	E. B. Tappen, New Brunswick.
Roosevelt Bor.	W. D. Casey, Carteret	Chas. A. Brady, Carteret.
Sayreville	Thos. Creamer, Sayreville	Jonathan Bright, Sayreville.
South Brunswick	Wm. Perkins, Kingston	Jas. McDowell, Monmouth Junction.
South River Bor.	Jas. C. Bowne, South River	Geo. Allgar, South River.
Spotswood Bor.	Arthur D. Appleby, Spotswood	John H. Dill, Spotswood.
Woodbridge	B. J. Dunigan, Woodbridge	L. M. Campbell, Woodbridge.

Assessors and Collectors in Monmouth County.

County Collector, Charles F. MacDonald, Freehold.

Taxing District. (Townships)	Assessor—P. O. Address.	Collector—P. O. Address.
Atlantic	Frank E. Heyer, Colt's Neck	Chas. Sherman, Colt's Neck.
Eatontown	Wm. T. Taylor, Eatontown	J. W. Johnson, Eatontown.

BOARD OF EQUALIZATION OF TAXES.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Freehold	Clark Conine, Freehold	John W. Hulse, Freehold.
Holmdel	Wm. Ackerson, Hazlet	John Van Mater, Hazlet.
Howell	Jas. H. Butcher, Freehold, R. D. 2	Fred D. Buckelew, Adelphia.
Manalapan	W. Denise Herbert, Englishtown	W. G. Conover, Englishtown.
Marlboro	W. C. McElwaine, Englishtown	Chas. E. Conover, Wickatunk.
Matawan	Richard Heuser, Matawan	Geo. F. Keller, Cliffwood.
Middletown	Omar Sickles, Navesink	John M. West, Middletown.
Millstone	Geo. J. Ely, Cranbury, R. F. D.	R. G. Strahan, Clarksburg.
Neptune	Jas. L. Thompson, Asbury Park	W. H. Gravatt, Asbury Park.
Ocean	Harry G. Van Note, Oakhurst	Harry F. Davis, Oakhurst.
Raritan	H. L. Lehr, Keansburg	Geo. B. Roberts, Keyport.
Shrewsbury	Harry G. Borden, Shrewsbury	B. J. Parker, Red Bank.
Upper Freehold	Wm. Quicksill, Hornerstown	C. Gordon Hyers, Imlaystown.
Wall	Geo. E. Rogers, Belmar	Chas. White, Belmar.

(Boroughs)

Atlantic Highlands	T. H. Leonard, Atlantic Highlands	E. H. Cook, Atlantic Highlands.
Allentown	Geo. A. Longshore, Allentown	Edw. Dilatush, Allentown.
Allenhurst	Geo. C. Allen, Allenhurst	E. H. Ward, Jr., Allenhurst.
Avon-by-the-Sea	F. R. Casner, Avon	Leroy Soffield, Avon.
Belmar	Geo. G. Titus, Belmar	Abram Borton, Belmar.
Bradley Beach	Geo. H. Bennett, Bradley Beach	E. B. Foster, Bradley Beach.
Deal	Jas. R. Tinker, Deal Beach	Edw. R. Ruben, Deal.
Englishtown	Ira D. Hulshart, Englishtown	D. R. Richmond, Englishtown.
Fair Haven	Wm. Curchin, Fair Haven	Geo. W. Smith, Fair Haven.
Farmingdale	J. B. Tilton, Farmingdale	John R. Allaire, Farmingdale.
Highlands	Abram J. Parker, Highlands	Grandin V. Johnson, Highlands.
Keyport	W. Con. Smith, Keyport	John S. Hendrickson, Keyport.
Manasquan	Jas. H. Rice, Manasquan	R. Frank Newman, Manasquan.
Matawan	Bert Cartan, Matawan	Wm. A. Fountain, Matawan.
Monmouth Beach	Geo. Robbins, North Long Branch	John McWood, Jr., North Long Branch.
Neptune City Bor.	A. Frank Bennett, Jr., Avon	Edwin F. Bennett, Avon.
Red Bank Bor.	Albert L. Ivins, Red Bank	Wm. M. Thompson, Red Bank.
Seabright	James A. Ryan, Seabright	D. W. Bedford, Seabright.
Spring Lake	Bert Patterson, Spring Lake	Wm. W. Trout, Spring Lake.
Rumson	Victor A. Ligier, Oceanic	Tunis S. Barriclow, Oceanic.
West Long Branch	Fred A. Beale, Long Branch, R.F.D. 1	Geo. L. Gibbs, West Long Branch.

(Cities)

Asbury Park	John Hubbard, Asbury Park	Wm. E. Harrison, Asbury Park.
Long Branch	H. P. Bennett, Long Branch	Jerome Van Brunt, Long Branch.

Assessors and Collectors in Morris County.

County Collector, Joseph F. McLean, Butler.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
(Townships)		
Boonton	Edmund H. Stickle, Boonton, R.F.D. 2	John W. Allen, Boonton.
Chatham	Herbert D. Bebout, Madison	Dayton Baldwin, New Providence.
Chester	Chas. Rhinehart, Chester	Wm. E. Young, Chester.
Denville	Jos. Ellsworth, Denville	Geo. D. Vanarden, Denville.
Hanover	Stanley H. Lyon, Morris Plains	E. Halsey Ball, Boonton, R. F. D. 1.
Jefferson	Chas. Chamberlain, Wharton, R.F.D.	Wm. Willis, Lake Hopatcong.
Mendham	Fred H. Garabrant, Brookside	Chas. L. Lade, Brookside.
Montville	Fred Van Duyne, Towaco	Frank L. Jacobus, Towaco.
Morris	Thos. T. Sands, Morristown	Wm. H. Thompson, Morristown.
Mt. Olive	Hezekiah Smith, Flanders	Richard H. Stephens, Mt. Olive.
Passaic	Theodore W. Bebout, Stirling	Wm. H. Smith, New Vernon.
Pequannoc	Alfred Gilland, Pompton Plains	Thos. W. Benjamin, Lincoln Park.
Randolph	Ellison Coe, Mount Freedom	Richard Bassett, Jr., Dover, R. F. D. 2.
Rockaway	James Lash, Denville	Chas. M. Myers, Denville.
Roxbury	Edw. W. Kilpatrick, Kenil	John F. Scheer, Ledgewood.
Washington	Geo. H. Sliker, Port Murray, R. F. D.	Lyman Kice, German Valley.
(Boroughs)		
Butler	Chas. A. Decker, Butler	Jesse Ward, Butler.
Chatham	Chas. A. Miller, Chatham	Lawrence Day, Chatham.
Florham Park	Wm. V. Tunis, Madison	Frederick A. Cory, Florham Park.
Madison	Samuel Brant, Madison	F. Irving Morrow, Madison.
Mendham	John H. Quimby, Madison	Frank McMurry, Mendham.
Mt. Arlington	Frank H. Schafer, Mt. Arlington	F. H. Tappen, Mt. Arlington.
Netcong	A. Austin King, Netcong	S. H. Chamberlain, Netcong.

BOARD OF EQUALIZATION OF TAXES.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Rockaway	W. A. Parلمان, Rockaway	Daniel Brooks, Rockaway.
Wharton	Chas. H. Porter, Wharton	John Kernick, Wharton.
(Towns)		
Boonton	Jos. P. Cullen, Boonton	Geo. M. Mutchler, Boonton.
Dover	Thos. O. Bassett, Dover	James T. Lowe, Dover.
Morristown	J. C. White, Morristown	David F. Barkman, Morristown.

Assessors and Collectors in Ocean County.

County Collector, C. C. Pearce, Burrsville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Barnegat City	Jas. V. Jones, Barnegat City	J. C. Dugan, Barnegat City.
Bay Head Borough	Julius Foster, Bay Head	Julius Foster, Jr., Bay Head.
Beach Haven Borough	H. D. Colleson, Box 137, Beach Haven.	Horace Cramer, Beach Haven.
Berkeley	Devine Butler, Bayville	E. L. Worth, Bayville.
Brick	Sidney Forman, West Pt. Pleasant	A. S. Osborn, Herbertsville.
Dover	L. B. Gravatte, Tom's River	Stephen E. Applegate, Tom's River.
Eagleswood	F. R. Sprague, West Creek	W. J. Jones, West Creek.
Harvey Cedars Bor.	C. F. Fackenthall, Harvey Cedars	John Schram, Harvey Cedars.
Island Heights Bor.	Wm. T. McKaig, Island Hts.	Samuel Leming, Island Heights.
Jackson	Wm. C. S. Brown, Cassville	Gilbert Clayton, Freehold, R. F. D. 3.
Lacey	B. F. Matthews, Forked River	Claude D. Updike, Forked River.
Lakewood	H. J. Terwilliger, Lakewood	T. J. Elmer, Lakewood.
Lavalette Borough	Jas. D. Ferris, 2218 Mt. Vernon St., Philadelphia	A. B. Kean, Lavalette.
Little Egg Harbor	Millard F. Parker, Parkertown	Chas. E. Cummings, Parkertown.
Long Beach	Jas. B. Willits, Tom's River	H. Carle McConnell, Beach Haven.
Manchester	E. T. Beers, Lakehurst	Wm. F. Murray, Lakehurst.
Mantoloking Bor.	Runyon Colle, Mantoloking	Edmund K. Stillwell, Mantoloking.
Ocean	Wm. B. Wilkins, Waretown	B. F. Predmore, Waretown.
Plumstead	Geo. Hartshorn, New Egypt	W. C. Van Horn, New Egypt.
Pt. Pleasant Beach Bor.	H. B. Knight, Pt. Pleasant	Fred C. Havens, Pt. Pleasant.
Seaside Heights Bor.	J. C. Tindoll, Seaside Heights	Clyde G. Marcey, Seaside Heights.
Seaside Park Bor.	Frank Brockway, Seaside Park	Frank Hewitt, Seaside Park.
Stafford	Geo. F. Pharo, Manahawkin	Luke A. Courtney, Manahawkin.
Surf City	Thos. Callahan, Surf City	J. Walter Donohue, Surf City.
Tuckerton	W. Otis Jones, Tuckerton	Samuel S. Anderson, Tuckerton.
Union	M. M. Olnowich, Barnegat	H. A. Tolbert, Barnegat.

Assessors and Collectors in Passaic County.

County Collector, John L. Conklin, Paterson.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Paterson	Maurice J. Angland, Paterson	Eugene Wickham, Paterson.
	Thos. H. Risk, Paterson	
	Franklin Boyle, Paterson	
	Timothy Delaney, Paterson	
City of Passaic	John Colfer, Paterson	Arthur D. Bolton, Passaic.
	James T. Boyle, Passaic	
	John Woods, Passaic	
	Louis Lipschitz, Passaic	
	Aaron Witte, Passaic	
Acquackanonk	Richard Berry, Califon	S. G. Thornburn, Califon.
Little Falls	Wm. M. Zelliff, Little Falls	Edw. Roome, Little Falls.
Wayne	Thos. D. Ryerson, Wayne	Geo. Roat, Paterson, R. F. D. 1.
West Milford	John M. Weaver, Newfoundland	Moses Post, Newfoundland.
Pompton	Jos. C. Beam, Midvale	S. I. Goodfellow, Wanaque.
Pompton Lakes Bor.	Geo. W. Mickens, Pompton Lakes	Fred W. Gregg, Pompton Lakes.
Hawthorne Bor.	Bruce Beveridge, Hawthorne	Wm. C. Van Stone, Hawthorne.
Totowa Borough	Henry R. Crews, Paterson, R. F. D. 1.	John W. Sutton, Paterson.
North Haledon Bor.	Arnold E. Miller, North Haledon, R. D. 1.	Samuel Buser, Haledon.
Prospect Park Bor.	Peter Hofstra, 309 N. 11th St., Paterson.	Peter Pousma, Paterson.
Haledon Bor.	W. Buschmann, Jr., Haledon	Henry Atkinson, Paterson.

BOARD OF EQUALIZATION OF TAXES.

Assessors and Collectors in Salem County.

County Collector, A. Smith Reeves, Salem.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Salem—		
East Ward	Wm. T. Mifflin, Salem.....	} Alfred D. Mitchell, Salem.
West Ward	Isaac Klein, Salem	
Elsinboro	Wm. D. Griscom, Salem, R. D. 3	James S. Stackhouse, Salem, R. D.
Mannington	Elmer Griscom, Salem, R. D.	Chas. R. Hires, Salem, R. D.
Lower Alloway Creek	Edw. Hancock, Hancock's Bridge	H. Norman Fogg, Hancock's Bridge.
Quinton	Andrew S. Harris, Quinton	Jos. Thompson, Jr., Quinton.
Alloway	Henry M. Loveland, Bridgeton, R. D. 8	Shirley S. Dunham, Alloway.
Lower Penns Neck	Killworth L. Ireland, Salem	Henry Staneley, Pennsville.
Upper Penns Neck	Willard Layton, Pennsgrove	John M. Bevis, Pennsgrove.
Pennsgrove Bor.	David P. Featherer, Pennsgrove	Sheppard L. Boon, Pennsgrove.
Oldmans	Geo. S. Justice, Pedricktown	Edward Prigger, Pedricktown.
Pilesgrove	Maxwell W. Buzby, Woodstown, R. D.	Edw. Humphreys, Sharpstown.
Woodstown Bor.	Joshua Moore, Woodstown	Asa K. Pedrick, Woodstown.
Upper Pittsgrove	R. A. Robinson, Monroeville	S. M. Heritage, Elmer.
Pittsgrove	Geo. Shallick, Centreton	Jas. W. Golder, Centreton.
Elmer Bor.	Chas. H. Gibson, Elmer	Chas. P. Creamer, Elmer.

Assessors and Collectors in Somerset County.

County Collector, E. B. Allen, Somerville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bedminster	H. D. McMurtry, Somerville, R. D. 3 ..	Thos. Moore, Gladstone.
Bernards	Joseph E. Buck, Bernardsville	Robt. Kay, Liberty Corner.
Branchburg	Augustus McCullough, North Branch Station	} John Ritchie, Neshanic Station.
Bridgewater	John Slattery, Karitan	
Bound Brook Bor.	Wm. Schure, Bound Brook	Abram Amerman, Karitan.
Franklin	Cornelius Cadmus, Middlebush, R.F.D.	Robt. T. Brampton, Bound Brook.
Hillsborough	H. S. Van Nuys, Jr., Millstone, R.F.D. 1 ..	Edwin Garretson, East Millstone.
Montgomery	C. B. Allshouse, Skillman, R. F. D. 1 ..	C. G. Horner, Neshanic.
Millstone Bor.	S. M. Wikoff, Millstone	A. S. Hageman, Skillman, R. F. D.
North Plainfield	Francis E. Bodin, Watchung	E. M. Davis, Millstone.
North Plainfield Bor.	Justus H. Cooley, North Plainfield	Melvin H. Cleaves, Watchung.
Peapack and Gladstone Borough	Justus H. Cooley, North Plainfield	Geo. F. Brown, North Plainfield.
Rocky Hill Bor.	E. C. Blazure, Gladstone	Dalton C. Smith, Gladstone.
South Bound Brook Bor.	Geo. W. Mason, Rocky Hill	Dr. M. Reeve, Rocky Hill.
Somerville Bor.	Wm. T. Morecraft, South Bound Brook ..	Jacob Byer, South Bound Brook.
Warren	Bogart T. Conkling, Somerville	Jacob K. Brokaw, Somerville.
	Geo. Bowers, Warrenville	Harry C. Zaiser, Plainfield, R. F. D. 3.

Assessors and Collectors in Sussex County.

County Collector, Lewis S. Iliff, Newton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Andover	Wm. Iliff, Newton, R. D. 3	Leo R. Fritts, Newton, R. D. 3.
Andover Borough	Wm. E. Willson, Andover	Harry A. Stackhouse, Andover.
Branchville Borough	Geo. W. Roe, Branchville	Wm. C. Cook, Branchville.
Byram	Geo. M. Prickett, Andover, R. D. 1	Frank W. Spranger, Andover, R. D. 1.
Frankford	Daniel Dalrymple, Branchville, R. D. 1 ..	Jacob N. Van Auker, Beemerville.
Franklin Borough	P. N. Henderson, Franklin Furnace	Chas. K. Clopper, Franklin Furnace.
Fredon	Wm. N. Westbrook, Newton, R. D. 1	Harry G. Wilson, Newton, R. D. 1.
Green	I. L. Labar, Tranquillity	Howell Hamilton, Newton, R. D. 1.
Hampton	John W. Thompson, Swartswood	Willard A. Yetter, Halsey.
Hardyston	Nicholas Farber, Hamburg	Jonas S. Woods, Hamburg.
Hopatcong Borough	Fred W. Schwanhausser, Jr., Landing ..	Gustave Reinberg, Landing.
Lafayette	Wm. S. Vought, Lafayette	Chas. E. Mackerley, Lafayette.
Montague	Geo. McCarty, Port Jervis, N. Y., R. D. 1	Fred Rheinhardt, Port Jervis, N. Y., R. D. 1.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Newton	A. V. B. Mackerley, Newton	Norman B. Anderson, Newton.
Sandyston	Warren H. Van Sickle, Bevans	Frank McKeeby, Layton.
Sparta	David F. Kinney, Sparta	Joseph H. Palmer, Sparta.
Stanhope Borough	Wm. C. Best, Stanhope	John D. Coursen, Stanhope.
Stillwater	O. Van Horn, Stillwater	Wm. S. Huff, Middleville.
Sussex Borough	Chas. E. Willson, Sussex	Peter V. Hammond, Sussex.
Vernon	R. D. Simpson, McAfee Valley	R. D. Wallace, Vernon.
Walpack	Jos. W. Bunnell, Walpack Centre	Chas. P. Haney, Flatbrookville.
Wantage	Simeon M. Parcel, Sussex	Frank T. Snook, Papakating.

Assessors and Collectors in Union County.

County Collector, Nathan R. Leavitt, Elizabeth.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clark	W. J. Thompson, Rahway, R.F.D. 1	Geo. Holland, Picton.
Cranford	F. R. Swackhamer, Cranford	Theodore A. Crane, Cranford.
City of Elizabeth—		
First Ward	Thomas Flynn, Elizabeth	John J. McGrath, Elizabeth.
Second Ward	John J. Clancy, Elizabeth	
Third Ward	John P. Leonard, Elizabeth	
Fourth Ward	Hugh F. Boyle, Elizabeth	
Fifth Ward	Charles B. Hauck, Elizabeth	
Sixth Ward	Charles J. Mahon, Elizabeth	
Seventh Ward	Adam Schmitt, Elizabeth	
Eighth Ward	William J. Motley, Elizabeth	
Ninth Ward	Walter Zimmerman, Elizabeth	
Tenth Ward	J. A. Farlin, Elizabeth	
Eleventh Ward	Harry L. Weaver, Elizabeth	
Twelfth Ward	Theodore C. Pfarrer, Elizabeth	
Fanwood	Geo. H. Johnston, Scotch Plains	John Z. Hatfield, Scotch Plains.
Fanwood Borough	H. G. Young, Fanwood	Chas. Scheelen, Fanwood.
Garwood Borough	Joseph Deremer, Garwood	Wm. R. Conklin, Garwood.
Hillside	John Leyser, Lyon's Farms	David H. Doremus, Lyons Farms.
Kenilworth Borough	Henry Finkel, Kenilworth	Fred J. Hiller, Kenilworth.
Linden	Frank S. Stimson, Linden	Wm. Cook, Linden.
Linden Borough	A. Henry Dabb, Linden	Frederick G. Blancke, Linden.
Mountainside Borough	John A. Kellett, Mountainside	J. M. Schoonover, Mountainside.
New Providence	David Hardy, Scotch Plains	Wadsworth Johnson, Berkeley Heights.
New Providence Bor.	Wm. Woodruff, New Providence	Arthur C. Doty, New Providence.
City of Plainfield—		
First Ward	Clarence B. La Rue, Plainfield	Wm. R. Townsend, Plainfield.
Second Ward	Asa F. Randolph, Plainfield	
Third Ward	Geo. E. Stillman, Plainfield	
Fourth Ward	Harry C. Runyon, Plainfield	
City of Rahway—		
First District	Nathan V. Compton, Rahway	Wm. L. B. Helmstaeder, Rahway.
Second District	Chas. A. Grove, Rahway	
Third District	Peter Tillman, Rahway	
Roselle Borough	Wm. A. Mulford, Roselle	N. Paul Phelps, Roselle.
Roselle Park Borough	Benjamin Brown, Roselle Park	John W. Titus, Roselle Park.
Springfield	Louis T. Terry, Springfield	J. Edgar Meeker, Springfield.
City of Summit—		
First District	Stephen R. Mullen, Summit	Wm. Schultz, Summit.
Second District	Wm. Grow, Summit	
Third District	Schuyler M. Cady, Summit	
Union	D. Hobart Sayre, Union	David M. Potter, Elizabeth, R. F. D.
Town of Westfield—		
First District	Chas. H. Denman, Westfield	Addison H. Clark, Westfield.
Second District	Chas. H. Appley, Westfield	
Third District	Ernest Wilcox, Westfield	

BOARD OF EQUALIZATION OF TAXES.

Assessors and Collectors in Warren County.

County Collector, H. O. Carhart, Blairstown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Allamuchy	G. A. Jilson, Allamuchy	Geo. W. Gibbs, Allamuchy.
Alpha Borough	W. S. Corey, Alpha	James J. Cullen, Alpha.
Belvidere (Town)	A. B. Searles, Belvidere	Geo. Widenor, Jr., Belvidere.
Blairstown	Joseph A. Dugan, Vail	Henry Bale, Blairstown.
Franklin	Chas. Hoagland, Asbury	Frank Osmun, Asbury.
Frelinghuysen	John E. Bowman, Blairstown, R. D.	E. Vasbinder, Johnsonburg.
Greenwich	Wm. Sherrer, Bloomsbury	F. H. Metler, Stewartsville.
Hackettstown (Town)	M. M. Corcoran, Hackettstown	J. H. Vescelius, Hackettstown.
Hardwick	Marcus C. Hill, Markaboro	Wm. M. Warner, Blairstown.
Harmony	F. W. Rush, Washington, R. F. D.	Geo. A. Buchman, Stewartsville.
Hope	Chas. H. Bartow, Great Meadows	E. J. Winters, Hope.
Independence	Edw. Y. Williams, Great Meadows	Frank Merrill, Vienna.
Knowlton	W. B. Gilbert, Columbia	James Larue, Delaware.
Lopatcong	E. Frank Cline, Stewartsville	E. F. Schiffert, Phillipsburg, R. F. D.
Mansfield	John C. Beaty, Port Murray, R. F. D.	Wm. A. Flock, Beatystown.
Oxford	Michael Mountain, Oxford	E. W. Sharps, Oxford.
Pahsiquarry	H. Zimmerman, Dunfield	Norman Depue, Millbrook.
Phillipsburg—		
First Ward	John H. Houser, Phillipsburg	Hector R. Britton, Phillipsburg.
Second Ward	John E. Smith, Phillipsburg	
Third Ward	W. B. Brotzman, Phillipsburg	
Fourth Ward	O. J. Wambold, Phillipsburg	
Fifth Ward	W. J. Kelly, Phillipsburg	
Sixth Ward	James L. Smith, Phillipsburg	
Pohatcong	W. I. Jacoby, Finesville	C. N. Brokaw, Alpha.
Washington Bor.	John B. Scott, Washington	Wm. Burd, Washington.
Washington Twp.	Elmer C. Snyder, Washington	E. J. Vosler, Washington.
White	Michael Mountain, Oxford	E. W. Sharps, Oxford.

ABSTRACTS OF RATABLES.

**Containing Valuation of Real and Personal Property,
Including Second Class Railroad Property, Deduc-
tions for Debt, Exemptions, Polls, Tax Rates
and Apportionment of State School,
County and Local Taxes,**

For the Year 1913.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1919.

TAXING DISTRICT.	Number of acres of lots.		Acre.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real es- tate, exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
Absecon, 1st Ward.	1450			880	\$ 77,175.00	\$ 74,050	\$ 151,225.00	\$ 7,123	\$ 18,175.00	\$ 169,400.00	\$ 410.00	\$ 291,692	\$ 169,400.00	119
Absecon, 2nd Ward.	1258			347	98,650.00	119,505	218,155.00	7,123	17,575.00	242,833.00			242,443.00	104
Atlantic City.	2177			13050	56,374,300.00	27,718,650	84,092,950.00	1,222,458	3,699,189.44	89,014,597.44	2,141,028.00	\$291,692	87,165,261.44	177
Brigantine City, 1st Ward.					96,525.00	5,370	101,895.00	615	1,390.00	103,900.00			103,038.00	
Brigantine City, 2nd Ward.					158,340.00	12,125	170,465.00		1,650.00	172,115.00			172,115.00	
Buena Vista Township.	20802				568,806.00	89,540	658,346.00	13,609	48,130.00	720,085.00			720,085.00	800
Egg Harbor City.	25462				356,058.81	516,575	872,633.81	7,876	58,150.00	1,005,723.81	450.00		1,005,273.81	581
Egg Harbor Township.	23357				849,825.00	223,025	1,072,850.00	7,876	58,150.00	1,203,876.00	50,605.00		1,144,271.00	362
Folsom Borough.	561				56,640.00	21,095	77,735.00	1,657	2,029.00	81,421.00	550.00		80,871.00	59
Galloway Township.	32973 1/4				540,865.00	244,709	785,565.00	11,583	69,448.00	866,596.00	5,662.00		860,934.00	472
Hamilton Township.	3322 3/4				615,903.00	282,050	897,825.00	63,995	210,386.78	1,172,334.78	4,741.75		1,167,593.03	435
Hammon Township.	36010 1/2				995,825.00	1,102,000	2,097,825.00	15,396	274,242.00	2,387,463.00	450.00		2,387,013.00	1183
Hammon Town.	70140			12200	135,135.00	153,075	288,210.00	1,390	28,625.00	318,225.00	500.00		317,725.00	185
Linwood Borough.	236				723,075.00	321,325	1,045,000.00	20,203	21,212.00	3,066,178.00	8,225.00		1,078,190.00	
Longport City.					3,373,070.00	103,375	3,476,445.00	2,220	27,513.00	3,506,178.00	28,990.00		3,477,188.00	
Mullica Township.	32441				223,594.00	145,746	369,340.00	6,097	42,852.75	418,294.75	575.00		417,729.75	238
Northfield City, 1st Ward.	499				182,801.00	64,400	247,201.00	4,695	26,552.00	273,753.00			273,753.00	67
Northfield City, 2nd Ward.	1189			1096	132,075.00	102,675	235,650.00		33,852.00	274,197.00	49,377.50		224,820.40	106
Pleasantville Borough.					1,205,075.00	1,048,225	2,253,300.00	13,894	149,338.00	2,416,532.00	70,860.00		2,345,672.00	1123
Port Republic City, 1st Ward.	1120 1/4				15,605.00	29,975	45,480.00		5,573.00	51,055.00	75.00		50,980.00	47
Port Republic City, 2nd Ward.	2621 1/2				26,210.00	17,450	43,660.00		6,716.00	50,376.00			50,376.00	63
Somers Point, 1st Ward.	166			1724	230,580.00	67,697	298,277.00	24,501	29,332.00	345,110.00			345,110.00	92
Somers Point, 2nd Ward.	1493			2910	232,843.00	52,525	285,368.00		8,690.00	294,058.00			294,058.00	116
Venmor City, 1st Ward.	330			4561	2,233,034.00	1,179,265	3,412,299.00		229,465.00	3,634,794.00	14,000.00		3,620,794.00	174
Venmor City, 2nd Ward.	308			3323	2,800,030.00	661,065	3,461,095.00	22,360	128,420.00	3,611,875.00			3,611,875.00	135
Weymouth Township.	30105				192,927.00	14,875	207,802.00	1,483	16,325.00	225,610.00			225,610.00	211
Totals.	282526			104606	\$ 72,496,366.81	\$ 34,370,388	\$ 106,866,754.81	\$ 1,507,510	\$ 5,272,573.87	\$ 113,646,838.68	\$ 2,386,361.25	\$ 291,692	\$ 111,352,169.43	16849

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.				Apportionment of taxes.				Total tax rate per \$100	County poor tax.
	Public schools.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.		
Absecon, 1st Ward.	\$ 4,300.00	1,000	16,475		\$ 21,775	\$ 1,109.68	\$ 1,220.74	\$ 7,185.89	2,319.2	\$ 44.19
Absecon, 2nd Ward.	646,400.00	1,715,200	1,328,950		3,690,550	234,860.72	258,364.47	1,172,120.32	1,870,876	
Atlantic City.										
Brigantine City, 1st Ward.										
Buena Vista Township.	52,450.00		13,200	\$ 950	65,000	741.38	815.58	4,395.00	2,167.231	29.59
Egg Harbor City.	16,400.00	3,325	30,000		49,725	1,940.22	2,134.40	6,500.00	1,473,665	77.20
Egg Harbor Township.	11,900.00		15,600	2,800	30,300	2,708.64	2,979.73	13,674.91	2,148.2	
Folsom Borough.	1,050.00	100	3,225		4,375	3,083.16	3,391.73	13,050.00	1,632.721	129.06
Galloway Township.	5,125.00	400	4,500	1,600	11,625	2,319.73	2,551.89	10,564.52	1,689,821	8.72
Hamilton Township.	20,800.00	128,000	24,300	3,200	178,300	3,146.00	3,460.86	15,605.00	1,905,241	125.68
Hammonctown.	70,300.00	83,600	7,050	3,500	164,450	6,431.66	7,075.34	28,587.97	1,765,521	34.11
Linwood Borough.	12,600.00	1,300	12,222	100	17,050	856.09	941.76	3,213.25	1,585,721	116.47
Longport City.		19,750	3,050		31,972	2,905.11	3,195.86	17,099.10	2,146,321	375.85
Margate City.	34,886.34	37,950	16,290		89,126.34	9,369.07	10,306.73	35,228.06	1,576,731	44.84
Mullica Township.	4,000.00	2,500	4,000	600	11,100	1,125.54	1,238.19	6,225.00	1,681,831	
Northfield City, 1st Ward.		60,777	1,225		62,002					
Northfield City, 2nd Ward.	1,950.00	1,750			3,700	1,343.37	1,477.81	5,478.00	1,525,321	58.74
Pleasantville Borough.	73,700.00	72,675	45,875	17,500	209,750	6,320.27	6,952.80	32,682.50	1,912,521	259.07
Port Republic City, 1st Ward.	950.00			75	1,025					
Port Republic City, 2nd Ward.		600				273.09	300.42	1,475.00	2,030,321	10.87
Somers Point, 1st Ward.		3,010			3,510					
Somers Point, 2nd Ward.	1,000.00	6,700	3,800		11,500	1,722.53	1,894.91	10,654.25	2,243,231	68.53
Ventnor City, 1st Ward.	34,100.00				34,100					
Ventnor City, 2nd Ward.		21,840			328,580	19,487.99	21,438.35	92,002.01	1,834,99	
Weymouth Township.	4,450.00	306,740	5,875	1,135	11,460	607.89	668.73	3,492.50	2,124,631	24.18
Totals.	\$996,361.34	\$2,444,777	\$1,558,577	\$32,660	\$5,032,375.34	\$300,570.04	\$330,650.00	\$1,480,483.28		\$1,500.00

NOTE—Atlantic City, Egg Harbor City, Hammonctown and Ventnor City have no apportionment of County Poor Tax as the municipalities provide for their own poor.

RATE PER \$100 VALUATION.

For apportionment of—	
State School Tax	\$ 269,444
County School Tax	29,641
County Poor Tax	.010721
Total	\$.576575

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate, exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by County Board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which taxes are apportioned.	Number of polls assessed
	Acres.	Lots.										
Franklin Township.....	11,178	292	\$ 581,550	\$ 769,950	\$ 1,351,500	\$ 5,691	\$ 87,145	\$ 1,443,336	.....	1,400	\$ 1,443,936	466
Harrington Township.....	1,046	3,486	211,365	604,750	816,115	2,280	10,200	316,115	.....	3,347	335,748	108
Hillsdale Township.....	1,533	2,782	483,650	103,200	1,086,850	10,107	90,302	1,187,259	.....	5,550	1,197,809	286
Hobokus Township.....	13,964	1,059	653,600	856,710	1,510,310	7,313	271,750	1,789,573	.....	1,400	1,798,773	441
Lodi Township.....	519	1,266	122,900	75,550	198,450	308	14,250	213,008	.....	30	152,978	161
Midland Township.....	6,656	1,733	689,745	681,750	1,371,495	1,497	136,320	1,609,312	.....	850	1,508,862	374
New Barbadoes Twp.....	782	15,169	5,121,480	7,095,060	12,216,540	41,818	1,371,307	13,629,665	.....	198,765	13,430,900	2,339
Orvil Township.....	589	993	227,660	279,350	507,010	49,652	55,275	611,937	.....	150	611,787	169
Overpeck Township.....	489	5,219	2,349,315	2,441,685	4,791,000	4,910	349,865	5,145,775	.....	46,179	5,099,596	1,439
Palisades Township.....	1,048	4,103	549,945	349,285	899,230	45,145	85,794	984,884	.....	5,850	979,134	326
Ridgewood Township.....	2,152	4,619	3,309,395	4,060,175	7,369,570	61,457	614,157	8,028,872	.....	7,670	8,021,202	1,610
Riverdale Township.....	2,379	4,226	193,656	239,600	433,256	21,400	216,300	454,656	.....	860	453,796	149
Saddle River Township.....	6,000	7,500	932,740	1,035,120	1,967,860	5,374	218,534	2,186,394	.....	8,950	2,180,584	800
Teaneck Township.....	3,038	5,558	1,194,875	1,027,200	2,222,075	9,458	227,950	2,450,025	.....	8,334	2,450,984	674
Union Township.....	1,827	12,027	1,272,350	1,658,600	2,930,950	937,914	175,450	4,044,314	.....	11,200	4,033,114	785
Washington Township.....	2,124	4,618	1,026,760	73,900	234,660	38,331	11,466	246,126	.....	6,420	239,706	52
Washington City.....	1,965	5,026,000	5,448,150	10,474,150	10,474,150	38,331	1,440,701	11,952,701	.....	38,090	11,914,611	1,790
Alendale Borough.....	1,607	224	249,975	470,600	720,575	5,414	72,025	768,014	.....	300	797,714	203
Alpine Borough.....	3,010	735	663,398	236,355	899,753	.....	27,670	927,423	.....	150	927,273	95
Bergenfields Borough.....	1,223	1,150,175	1,500,175	710,550	2,060,725	4,081	139,450	2,204,256	.....	12,434	2,191,822	572
Bogota Borough.....	85	3,515	628,124	984,565	1,412,689	7,970	303,036	1,724,695	.....	29,684	1,695,011	347
Carlstadt Park Borough.....	1,788	3,711	574,670	837,155	1,311,795	1,985	210,410	1,724,190	.....	1,415	1,722,775	844
Cliffside Park Borough.....	201	4,706	2,140,650	983,775	3,028,200	.....	241,300	3,269,500	.....	34,315	3,235,185	500
Closter Borough.....	1,683	2,093	543,675	963,775	1,507,450	4,243	90,750	1,602,443	.....	848	1,601,595	365
Cresskill Borough.....	1,221	1,600	408,001	276,665	684,666	3,929	40,550	729,145	.....	1,200	727,945	126
Delford Borough.....	1,345	2,051	459,393	1,180,839	1,640,232	5,560	363,973	2,009,765	.....	330	2,009,435	242
Demarest Borough.....	576	5,040	454,100	252,280	706,350	4,040	745,342	745,342	.....	12,650	745,342	105
Dumont Borough.....	7,451	937,484	661,719	1,405,000	1,599,203	12,690	68,896	1,680,769	.....	950	1,668,139	280
E. Rutherford Borough.....	1,755	915,930	1,405,000	2,320,830	13,918	364,000	2,698,848	9,400,769	.....	6,540	2,697,898	1,026
Edgewater Borough.....	406	1,361	3,617,433	2,853,200	6,470,633	847,507	2,082,599	9,400,769	.....	21,500	9,394,439	755
Emerson Borough.....	1,327	2,381	412,545	185,775	598,320	1,180	33,975	633,475	.....	6,350	611,835	186
Englewood Cliffs Bor.....	1,075	395	643,900	164,800	808,700	.....	40,400	849,100	.....	300	848,800	34
Fairview Borough.....	254	2,117	1,244,675	811,000	2,055,675	2,016	149,783	2,207,474	.....	1,200	2,206,274	155

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1913.—Continued.

TAXING DISTRICT.																					
Number of acres or lots.		Value of land without improvements.		Value of improvements.		Total valuation of real es- tate, exclusive of second class railroad property.		Valuation of second class railroad property.		Valuation of personal estate.		Net valuation taxable.		Valuation as equalized by County Board.		Amounts deducted under Ch. 57, Laws of 1910.		Net valuation on which County and State school taxes are apportioned.		Number of polls assessed.	
Acres.	Lots.																				
483	5,774	2,245,425	1,566,525	3,811,950	3,323	220,675	4,032,625	49,400	3,983,225	850											
316	11,412	1,251,980	3,129,910	4,381,870	3,323	622,090	5,007,283	20,985	4,986,298	1,342											
1,450	610	525,600	566,650	1,092,250	17,795	81,540	1,191,585	4,275	1,187,310	310											
945	2,107	336,260	241,650	577,910	5,616	29,016	611,542	3,984	607,558	119											
487	5,929	1,098,353	1,171,940	2,270,293	6,747	125,375	2,402,415	894	2,402,415	546											
1,009	4,401	525,435	387,790	913,225	3,398	32,167	948,790	894	947,896	183											
861	836	359,000	324,700	683,700	15,853	60,750	760,303	9450	760,853	89											
454	3,891	1,226,870	1,257,250	2,484,120	2,210	182,250	2,668,580	23,285	2,645,295	343											
778	1,594	459,645	499,335	958,980	.....	114,571	1,073,551	400	1,073,151	481										
690	9,501	1,442,300	1,441,275	2,883,575	4,525	390,475	3,278,575	11,925	3,277,750	1,188											
422	4,880	579,868	472,700	1,052,568	1,313	152,824	1,205,382	11,955	1,180,779	282											
496	557	222,050	617,300	839,350	12,793	73,850	925,993	4,950	921,043	417											
2,349	1,151	254,445	266,975	521,420	1,232	48,960	571,602	7,525	564,077	147											
1,043	2,707	183,595	96,640	280,235	.....	31,077	311,312	575	310,737	185										
1,284	2,687	550,490	174,400	724,890	6,646	71,810	802,700	1,000	801,700	164											
1,245	3,361	357,935	258,575	616,510	.....	31,267	654,423	4,012	650,411	120										
4,785	148	144,355	335,615	479,970	1,790	64,650	546,410	5,550	540,860	110											
2,404	1,028	135,300	89,250	224,550	.....	12,400	238,950	2,200	234,750	85										
150	6,266	925,075	678,175	1,603,250	2,068	101,525	1,606,843	500	1,606,343	394											
1,022	2,754	521,642	685,740	1,207,382	1,425	113,850	1,322,657	20,495	1,302,162	369											
3,065	559	389,535	581,200	970,735	6,096	66,360	1,023,181	23,345	1,000,836	437											
1,412	1,470	888,805	529,750	1,418,555	78,200	147,250	1,644,005	2,054	1,641,951	192											
855	2,414	468,840	407,585	876,425	7,080	98,450	981,955	5,945	976,010	205											
544	15,132	3,394,920	4,304,200	7,699,120	14,919	520,581	8,234,620	13,550	8,221,070	1,819											
2,902	11	153,500	258,450	411,950	.....	49,550	461,500	600	460,900	93										
2,190	3,277	1,249,500	1,823,575	3,073,075	5,250	267,795	3,346,120	1,890	3,344,230	595											
2,961	117	117,450	116,300	233,750	.....	22,500	256,250	500	255,750	74										
335	3,562	553,240	552,185	1,105,425	1,512	130,262	1,237,199	32,175	1,205,024	590											
956	2,462	854,200	1,153,850	2,008,050	2,750	128,050	2,137,850	1,560	2,137,290	370											
2,107	146	249,375	236,700	486,075	1,155	51,422	538,552	250	538,402	147											
405	2,778	443,518	536,575	979,393	5,012	110,450	1,094,855	3,750	1,091,105	235											
116,136	222,157	\$60,233,660	\$64,623,868	\$124,857,518	\$2,283,259	\$13,602,867	\$140,743,644	\$140,729,673	\$727,190	\$140,002,483	30,295										

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 Valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Franklin Township.....	\$ 14,500		\$ 1,000	\$ 16,200	\$ 36,600	\$ 67,300	\$ 3,320.75	\$ 6,546.95	\$ 19,100.00	\$ 2.03
Harrington Township.....	17,000		1,000	1,000		19,000	748.53	1,490.55	15,075.00	2.25
Hilledale Township.....	16,000		5,150	8,300		29,450	2,719.57	5,361.71	15,607.50	2.03
Hobokus Township.....	43,850			7,300	5,500	56,650	4,115.28	8,113.37	16,930.00	1.70
Lodi Township.....	1,650					1,650	490.15	976.66	3,145.00	2.20
Midland Township.....	21,700		27,400	223,900		273,000	3,471.78	6,844.71	17,837.50	1.88
New Barbadoes Twp.....	391,600	\$ 50,000	1,150,000	329,000	100,000	2,020,600	30,909.67	60,939.22	254,620.00	3.49
Orvil Township.....	16,000			8,800	200	25,000	1,407.96	2,775.82	9,520.00	2.26
Overpeck Township.....	96,735		21,640	52,825		174,000	11,736.13	22,701.40	93,222.50	2.62
Palisades Township.....	12,900		5,360	16,080		34,340	2,253.37	4,403.32	13,700.00	2.10
Ridgewood Township.....	202,900		54,860	204,560	12,600	474,920	18,459.87	36,394.12	140,972.20	2.45
Riverdale Township.....	5,000		2,200	2,000	500	9,700	1,044.36	2,058.99	6,000.00	2.01
Saddle River Township.....	45,000		13,700	16,000	30,000	91,000	5,018.37	9,893.75	26,035.00	1.95
Teaneck Township.....	45,700		6,850	6,850	200	66,450	5,640.66	11,022.49	35,417.00	2.15
Union Township.....	66,925		2,450	22,450	32,500	124,425	9,281.75	18,494.60	65,158.30	2.28
Washington Township.....	1,500					1,500	551.66	1,087.61	3,950.00	2.29
Englewood City.....	195,000	30,000	50,800	241,000	37,000	553,800	27,420.10	53,581.93	154,600.44	3.00
Allendale Borough.....	6,000		800	19,000		25,800	1,835.85	3,619.42	10,800.00	2.05
Alpine Borough.....	6,000		186,800	6,215	1,000	200,015	2,134.02	4,249.51	9,247.50	1.71
Bergenfields Borough.....	42,500		1,300	13,325	100	57,225	5,044.23	9,556.98	33,072.50	2.21
Bogota Borough.....	65,000		3,000	10,000		78,000	3,900.88	7,545.51	24,314.00	2.17
Carlstadt Borough.....	66,000		14,300	15,500	2,700	98,500	3,964.77	7,900.10	32,012.50	2.27
Cliffside Park Borough.....	3,500		80,000	13,000		96,500	7,445.41	14,549.15	51,260.00	2.25
Closter Borough.....	47,000		2,500	32,450	100	82,050	3,685.89	7,339.78	23,639.85	2.25
Cresskill Borough.....	10,800					10,800	1,675.29	3,273.68	11,475.00	2.29
Delford Borough.....	30,000		10,000	25,000		65,000	4,624.48	9,117.29	26,490.00	2.02
Demarest Borough.....	15,900		1,750	11,385		29,035	1,715.32	3,408.74	10,492.00	2.11
Dumont Borough.....	66,000	1,000	1,000	26,250	1,000	95,250	3,839.03	7,501.89	25,847.00	2.24
E. Rutherford Borough.....	112,400		50,000	20,425		182,825	6,308.90	12,371.71	47,886.08	2.48
Edgewater Borough.....	125,700		69,200	19,517	11,000	225,417	21,620.22	42,248.34	123,909.00	2.02
Emerson Borough.....	6,000		3,200	3,700		12,900	1,408.07	2,776.04	9,165.00	2.15
Englewood Cliffs Bor.....	8,000		165,000	1,100	500	174,600	1,953.42	3,817.20	9,000.00	2.16
Fairview Borough.....	56,600		17,000	17,000	45,000	135,600	5,077.49	9,921.98	33,800.00	2.24
Fort Lee Borough.....	67,500	80,500	58,500	52,000		258,500	9,166.93	17,913.20	61,890.00	2.24

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1913.—Concluded.

TAXING DISTRICT.	Property exempt from taxation.				Apportionment of taxes.				Total tax rate per \$100 Valuation.	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.		Local tax.
Garfield Borough.....	56,800		112,400	20,750	4,400	194,350	11,475.39	22,865.60	90,046.70	2.47
Glen Rock Borough.....	7,200		12,000	4,200		23,400	2,732.46	5,387.11	14,974.00	1.96
Harrington Park Bor.....	6,600		18,700	18,700		25,300	1,395.23	7,784.32	9,122.85	2.20
Hasbrouck Heights Bor.....	34,000		30,600	30,600		67,550	5,528.88	11,016.73	38,160.00	2.29
Haworth Borough.....	5,565		2,950	4,020		10,060	2,181.48	4,344.02	14,416.50	2.22
Ho-Ho-Kus Borough.....	16,000		9,500	6,800	1,000	33,300	1,728.01	3,406.81	12,404.00	2.29
Leonia Borough.....	113,000		7,300	29,400	5,200	154,900	6,087.40	11,896.32	29,215.00	1.80
Little Ferry Borough.....	19,300		3,125	10,100		33,225	2,469.74	4,869.15	15,100.00	1.81
Lothi Borough.....	70,900		97,200	44,575	4,250	216,925	7,542.90	15,029.82	34,512.50	1.75
Maywood Borough.....	7,980	3,000	4,150	6,850	750	18,980	2,717.43	5,357.48	17,555.00	2.18
Midland Park Borough.....	7,000			31,950		42,700	2,119.74	4,178.99	13,367.50	2.14
Montvale Borough.....	15,000			4,500		19,500	1,298.16	2,559.36	8,695.00	2.25
Moanachie Borough.....	4,100	450		2,200		6,750	715.26	1,424.95	4,895.00	2.28
North Arlington Borough.....	20,075		2,000	14,500	225	32,300	1,845.02	3,676.35	12,310.00	2.24
Norwood Borough.....	18,000			1,244.73	400	32,500	1,496.85	2,980.70	9,962.50	2.10
Oakland Borough.....	6,650		2,300	5,600		14,950	1,244.73	2,454.02	7,600.00	2.01
Old Tappan Borough.....	2,500			500		3,000	540.25	1,075.82	3,025.00	2.01
Palisade Park Borough.....	41,000		2,400	4,750	1,500	48,150	3,696.82	7,223.99	17,787.50	1.81
Park Ridge Borough.....	48,500		60,000	26,000	1,500	136,000	2,996.78	5,908.22	22,500.00	2.29
Ramsey Borough.....	32,000	1,700	10,500	10,500	700	44,900	2,761.29	5,443.94	19,000.00	2.29
Ridgeland Borough.....	25,000		6,000	20,000	5,000	56,000	3,778.76	7,384.10	18,500.00	1.82
Riverside Borough.....	18,000	5,500		19,000		47,500	2,246.18	4,428.40	14,430.00	2.19
Rutherford Borough.....	186,500		64,245	89,000		339,745	18,919.84	37,699.24	140,791.00	2.29
Saddle River Borough.....	1,700		2,400	5,000	1,000	10,100	1,060.71	2,091.21	4,750.00	2.19
Tenafly Borough.....	56,000	6,000	5,200	88,700	2,500	158,400	7,696.37	15,039.55	41,375.00	1.95
Upper Saddle River Bor.....	1,600		2,200	3,900	2,800	10,500	588.58	1,160.40	1,650.00	1.40
Wallington Borough.....	52,100		53,700	1,500		107,300	2,773.23	5,525.86	23,580.00	2.29
Westwood Borough.....	31,000		5,000	31,000	4,000	71,000	4,918.73	9,697.39	30,691.00	2.15
Woodcliff Lake Borough.....	3,000			5,800		8,800	1,238.07	2,442.87	6,355.00	1.89
Wood Ridge Borough.....	19,000		2,000	1,550		22,550	2,511.05	5,003.47	14,130.00	2.00
Totals.....	\$2,887,930	\$ 178,150	\$2,460,455	\$1,983,977	\$350,925	\$7,831,437	\$322,199.50	\$634,453.90	\$2,115,090.92	
State School Tax Rate .....	.331					1st District Court Tax Rate .....	.005			
County Tax Rate .....	.441					2d District Court Tax Rate .....	.005			
County Poor Tax Rate .....	.014					3d District Court Tax Rate .....	.xxxxx			
Tri-Township Poor Tax Rate .....	.005									

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate, exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws 1910, Ch. 188, Laws 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed
	Acres.	Lots.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Base River.....	45,147	a			246,077	1,760	855,404		\$301,481	100	\$301,381	230
Beverly City.....	87	357	a	a	607,877	1,760	93,563		703,202	6,100	697,102	28
Beverly Township.....	2,295	993	a	a	1,097,340	10,657	178,693		1,286,600	100	1,286,500	558
Bordentown City.....	650	80	a	a	1,168,285	12,310	203,168		1,383,603	6,000	1,377,603	935
Bordentown Township.....	4,521	39	a	a	203,445	5,079	83,325		291,849	22,770	269,079	160
Burlington City.....	1,085	478	a	a	3,233,505	20,036	623,910	5,200	3,872,251	6,050	3,866,201	1,691
Burlington Township.....	4,249	a	a	a	3,686,054	2,054	79,600		3,767,708	11,000	3,756,708	321
Chester.....	10,050	a	a	a	3,233,364	16,041	569,396	35,400	3,783,401	11,750	3,771,651	1,372
Cheslerfield.....	12,497	b	b	b	716,396		155,975		871,414		871,414	262
Cinnaminson.....	3,994	a	a	a	530,372	215	126,217		656,587	325	656,262	237
Delran.....	3,667	923	b	b	345,504	235	57,928		400,767		400,767	198
Eastampton.....	3,024	90	b	b	260,532	2,678	31,025		294,234		294,234	138
Evesham.....	16,241	a	b	b	623,545	1,846	126,863	250	752,401		752,401	388
Fishboro.....	4,810	130	a	a	81,452	1,377	23,049		104,078		104,078	135
Florence.....	14,814	131	a	a	1,446,693	5,842	207,032		1,653,592	400	1,653,192	164
Lumberton.....	10,105	b	b	b	665,094	8,302	134,847	1,000	807,217		807,217	500
Madford.....	22,340	b	b	b	688,713	3,218	192,988		884,917		884,917	373
Madison.....	22,644	a	a	a	795,416	4,877	132,938	11,300	1,030,913		1,030,913	360
Mount Laurel.....	13,069	a	a	a	775,465	2,540	106,425	600	884,917	700	884,217	450
New Hanover.....	12,291	b	b	b	427,779	3,330	389,618	1,700	818,608	300	816,908	180
Northampton.....	10,522	a	a	a	2,110,570	37,417	98,808		2,246,795		2,246,795	886
North Hanover.....	526	600	a	a	1,218,257	1,865	116,310		1,336,432	4,140	1,332,292	789
Palmyra.....	173	a	a	a	333,590	5,890	106,968		440,548	200	440,348	211
Pemberton Borough.....	34,840	110	a	a	684,223	19,690	108,998		812,911	923	811,988	360
Pemberton Township.....	236	a	a	a	1,381,240	6,278	321,431		1,708,949	1,060	1,707,889	725
Riverside.....		a	a	a	1,466,550	4,946	220,774	2,952	1,689,418		1,689,418	456
Riverton.....		a	a	a	1,466,550	4,946	220,774	2,952	1,689,418		1,689,418	456

a—Not given on duplicate.

b—Chiefly farms and outlands.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1913.—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate, exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws 1910, and Ch. 188, Laws 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed
	Acres.	Lots.										
Shamong.....	22,408	b	b	b	157,165	1,005	12,576	.....	170,746	.....	170,746	116
Southington.....	18,487	b	b	b	767,941	4,698	110,918	.....	883,555	.....	883,306	481
Springfield.....	16,852	b	b	b	741,106	1,846	174,342	.....	917,294	.....	917,294	335
Tabernacle.....	29,216	b	b	b	154,405	95	18,470	.....	202,970	.....	202,970	128
Washington.....	47,722	b	b	b	176,885	.....	27,566	.....	204,451	.....	204,451	184
Westampton.....	6,420	49	b	b	324,488	135	44,775	.....	369,398	.....	369,398	136
Willingboro.....	4,069	88	b	b	251,455	.....	58,695	.....	310,150	.....	308,700	128
Woodland.....	40,000	4,247	b	b	202,215	2,005	16,700	.....	220,920	.....	214,820	100
Totals.....	414,311	8,185			\$28,409,580	\$191,263	\$5,112,518	\$58,402	\$33,654,959	\$68,717	\$33,586,242	14,801

a—Not given on duplicate.

b—Chiefly farms and outlands.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1918.

TAXING DISTRICT.		Acres.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate, exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which taxes are apportioned. (County and State school.)	Number of polls assessed.
				%	%	%	%	%	%	%	%	%	
Absecon, 1st Ward.	1450	77,175.00	880	74,050.00	131,225.00	7,123	18,175.00	\$ 189,400.00	\$ 189,400.00			189,400.00	119
Absecon, 2nd Ward.	1258	98,660.00	347	119,305	218,155.00	7,123	17,375.00	232,853.00	232,853.00			232,853.00	104
Atlantic City.	2177	56,374,300.00	13050	27,718,050	84,092,950.00	1,222,458	3,690,189.44	89,014,507.44	89,014,507.44	2,141,028.00	\$291,692	87,165,261.44	177
Brigantine City, 1st Ward.	29802	158,340.00	12123	170,465.00	101,835.00	615	1,390.00	103,900.00	103,900.00			103,038.00	...
Brigantine City, 2nd Ward.	25402	568,806.00	89,540	658,346.00	658,346.00	13,609	48,130.00	720,085.00	720,085.00			720,085.00	800
Buena Vista Township.	25357	356,058.81	516,575	872,633.81	1,072,850.00	1,365	131,735.00	1,005,723.81	1,005,723.81			1,005,723.81	381
Egg Harbor City.	561	56,640.00	223,025	77,735.00	1,072,850.00	72,876	58,150.00	1,203,876.00	1,203,876.00			1,144,271.00	362
Folsom Borough.	32073 1/2	540,865.00	241,095	77,735.00	1,072,850.00	11,553	2,029.00	81,421.00	81,421.00			80,871.00	59
Galloway Township.	36010 1/2	615,903.00	282,050	785,565.00	1,072,850.00	11,553	69,448.00	866,596.00	866,596.00			860,934.00	472
Hamilton Township.	70140	895,825.00	1,102,000	2,097,825.00	2,097,825.00	63,995	210,386.78	1,172,334.78	1,172,334.78			1,167,593.03	435
Hammonctown Town.	26533 1/2	135,135.00	153,975	288,210.00	288,210.00	15,396	274,242.00	2,387,463.00	2,387,463.00			2,387,463.00	1183
Longport City.	1444	723,670.00	321,325	1,045,000.00	20,203	20,203	21,212.00	1,086,415.00	1,086,415.00			317,725.00	185
Margate City.	32441	223,594.00	103,375	347,644.00	347,644.00	6,097	42,857.75	3,506,178.00	3,506,178.00			3,477,188.00	...
Mullica Township.	499	182,801.00	64,400	247,201.00	247,201.00	4,665	26,552.00	418,294.75	418,294.75			417,729.75	238
Northfield City, 1st Ward.	1189	132,975.00	102,475	235,650.00	235,650.00	4,665	33,852.90	274,197.90	274,197.90			273,753.00	67
Pleasantville Borough.	1120 1/2	1,205,075.00	1,048,225	2,253,300.00	2,253,300.00	13,894	149,338.00	2,416,532.00	2,416,532.00			2,345,672.00	123
Port Republic City, 1st Ward.	2621 1/2	15,505.00	29,975	45,480.00	45,480.00	...	5,575.00	51,055.00	51,055.00			50,980.00	47
Port Republic City, 2nd Ward.	166	230,580.00	67,697	298,277.00	298,277.00	24,501	6,716.00	305,376.00	305,376.00			303,760.00	63
Somers Point, 1st Ward.	1493	2,293,034.00	32,525	2,325,559.00	2,325,559.00	...	8,690.00	345,110.00	345,110.00			345,110.00	92
Somers Point, 2nd Ward.	330	2,293,034.00	1,179,295	3,412,329.00	3,412,329.00	...	222,465.00	294,058.00	294,058.00			294,058.00	116
Ventnor City, 1st Ward.	308	192,927.00	661,065	3,401,095.00	3,401,095.00	22,360	128,420.00	3,631,875.00	3,631,875.00			3,629,794.00	174
Weymouth Township.	36105	192,927.00	14,875	207,802.00	207,802.00	1,483	16,325.00	225,610.00	225,610.00			225,610.00	211
Totals.	282326	\$ 72,496,366.81	\$34,370,388	\$106,866,754.81	\$ 1,507,510	\$ 5,272,573.87	\$ 113,646,838.68	\$ 2,386,361.25	\$291,692	\$111,552,169.43	\$16849		

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.				Apportionment of taxes.			Total tax rate per \$100	County poor tax.
	Public schools.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Abecon, 1st Ward.	\$ 4,300.00	1,000	16,475		\$ 21,775	\$ 1,109.68	\$ 1,290.74	7,185.89	\$ 44.19
Abecon, 2nd Ward.	646,400.00	1,715.200	1,328,950		3,690,550	234,860.72	258,364.47	1,172,120.32	
Atlantic City.									
Brightline City, 1st Ward.	52,450.00		13,200	\$ 250	65,900	741.38	815.58	4,395.00	29.59
Brightline City, 2nd Ward.	16,400.00		30,000		49,725	1,040.22	2,134.40	6,500.00	77.20
Buena Vista Township.	11,900.00	3,325	15,600	2,800	30,300	2,768.64	2,979.73	13,674.91	
Egg Harbor City.	1,050.00		3,225		4,275	3,083.16	3,391.73	13,050.00	129.06
Folsom Borough.	1,125.00	400	1,500	1,500	11,525	2,217.90	2,339.70	1,250.00	
Galloway Township.	20,800.00	128,800	24,300	5,200	178,300	2,319.73	2,551.89	10,564.52	8.72
Hamilton Township.	70,000.00	88,800	3,950	3,500	164,550	3,146.00	3,460.36	15,605.00	125.68
Hampton Town.	12,600.00	19,500	12,222	100	31,072	6,431.66	7,075.34	28,587.97	
Linwood Borough.	34,886.34	37,950	16,280	600	89,126.34	856.09	941.76	3,213.25	34.11
Longport City.	4,000.00	60,777	1,225		62,702	2,905.11	3,195.86	17,099.10	116.47
Mullica Township.	1,950.00	1,750	45,875	17,500	209,730	9,369.07	10,306.73	35,228.06	375.85
Northfield City, 1st Ward.	73,700.00	72,675	600	75	1,625	1,126.54	1,238.19	6,225.00	44.84
Northfield City, 2nd Ward.									
Pleasantville Borough.	950.00					1,343.37	1,477.81	5,478.00	58.74
Port Republic City, 1st Ward.						6,320.27	6,952.80	32,682.50	259.07
Port Republic City, 2nd Ward.									
Somers Point, 1st Ward.	3,010	3,010	500		3,510	273.09	300.42	1,475.00	10.37
Somers Point, 2nd Ward.	1,000.00	6,700	3,800		11,500	1,722.53	1,894.91	10,654.25	68.53
Ventnor City, 1st Ward.	34,100.00				34,100				
Ventnor City, 2nd Ward.					328,580	19,437.99	21,438.35	92,002.01	1,834.99
Weymouth Township.	4,450.00	306,740	2,840	1,135	11,460	607.89	668.73	3,492.50	24.18
Totals.	\$996,361.34	\$2,444,777	\$1,558,577	\$32,660	\$5,032,375.34	\$300,570.04	\$330,650.00	\$1,480,483.28	\$1,500.00

RATE PER \$100 VALUATION.

For apportionment of—

State School Tax \$.269444
County School Tax29641
County Poor Tax010721

Total \$.576575

NOTE—Atlantic City, Egg Harbor City, Hammonon and Ventnor City have no apportionment of County Poor Tax as the municipalities provide for their own poor.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1913.

TAXING DISTRICT.																	
Number of acres or lots.		Value of land without improvements.		Value of improvements.		Total valuation of real estate, exclusive of second class railroad property.		Valuation of second class railroad property.		Valuation as equalized by County Board.		Amounts deducted under Ch. 57, Laws of 1910.		Net valuation on which taxes are apportioned.		Number of polls assessed	
Acres.	Lots.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
11,178	292	581,550	769,950	1,351,500	5,691	87,145	1,444,336	1,400	1,442,936	466							
1,046	3,486	211,365	104,750	316,115	2,280	10,200	328,595	3,347	325,248	108							
1,533	2,782	483,650	603,200	1,086,850	10,107	90,302	1,187,259	5,550	1,181,709	296							
13,964	1,059	653,600	856,710	1,510,310	7,513	271,750	1,789,373	1,400	1,788,173	441							
519	1,266	122,900	75,550	198,450	308	14,250	213,008	30	212,978	161							
6,656	1,733	689,745	681,750	1,371,495	1,497	136,520	1,508,562	950	1,508,562	374							
782	15,169	5,121,480	7,095,060	12,216,540	41,818	1,371,307	13,629,665	198,765	13,430,900	2,339							
599	993	227,660	279,350	507,010	49,652	55,275	611,937	150	611,787	169							
489	5,219	2,349,315	2,441,685	4,791,000	4,910	349,865	5,145,775	46,179	5,099,596	1,439							
1,048	4,103	549,945	349,285	899,230	85,754	614,157	984,984	5,850	979,134	326							
2,152	4,619	3,309,395	4,060,175	7,369,570	45,145	21,400	8,028,872	7,670	8,021,202	1,610							
2,379	426	193,656	239,600	433,256	3,374	216,300	2,180,534	860	453,796	149							
6,000	7,500	932,740	1,035,120	1,967,860	9,458	222,985	2,189,534	8,950	2,180,584	800							
3,038	5,558	1,194,875	1,027,200	2,222,075	9,458	175,450	2,404,314	11,200	2,450,984	674							
1,827	12,027	1,272,350	1,658,600	2,930,950	937,914	11,466	4,044,314	11,200	4,033,114	785							
2,124	4,618	160,760	73,900	234,660	38,351	11,466	246,126	6,420	239,706	52							
1,965	5,026	1,474,150	10,474,150	10,474,150	38,351	1,440,200	11,952,701	38,090	11,914,611	1,790							
1,607	224	249,975	470,600	720,575	5,414	72,025	798,014	300	797,714	203							
3,010	735	663,398	236,355	899,753	720,575	27,670	927,423	150	927,273	95							
1,223	6,681	1,150,175	910,550	2,060,725	4,081	139,450	2,204,256	12,434	2,191,822	572							
85	3,515	628,124	784,565	1,412,689	7,970	303,036	1,724,695	26,684	1,695,011	347							
1,788	3,711	574,670	937,125	1,511,795	1,985	210,410	1,724,190	1,415	1,722,775	844							
2,011	4,706	2,140,650	887,550	3,028,200	4,243	91,700	3,269,500	34,315	3,235,185	500							
1,683	2,093	543,675	963,775	1,507,450	4,243	40,750	1,602,443	848	1,601,595	365							
1,221	1,600	408,001	276,665	684,666	3,929	40,550	729,145	1,200	727,945	126							
1,345	2,051	459,393	1,180,839	1,640,232	5,560	363,973	2,009,765	330	2,009,435	242							
946	5,040	454,100	252,250	706,350	4,040	34,952	745,342	12,650	2,009,435	242							
576	7,451	937,484	661,719	1,599,203	12,690	68,896	1,680,789	950	1,668,139	280							
1,755	3,751	915,930	1,405,000	2,320,930	13,918	364,000	2,698,848	6,350	2,697,898	1,026							
406	1,361	3,617,483	2,853,200	6,470,683	847,507	2,082,599	9,400,789	21,640	9,394,439	755							
1,327	2,381	412,545	185,775	598,320	1,180	33,975	633,475	21,640	611,835	186							
1,075	395	643,900	194,800	808,700	40,400	149,783	849,100	300	848,800	34							
254	2,117	1,244,675	811,000	2,055,675	2,016	149,783	2,207,474	1,200	2,206,274	155							

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1913.—Continued.

TAXING DISTRICT.													
Number of acres or lots.		Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real es- tate, exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by County Board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.	
Acres.	Lots.												
Fort Lee Borough.....	463	5,774	2,245,425	1,566,525	3,811,950		220,675	4,032,625		49,400	3,983,225	850	
Garfield Borough.....	316	11,412	1,251,980	3,129,910	4,381,870	3,323	622,090	5,007,283		20,985	4,986,298	1,342	
Glen Rock Borough.....	1,450	6,110	525,650	566,650	1,092,250	17,795	81,540	1,179,585		20,985	1,187,310	310	
Harrington Park Bor.....	945	2,107	336,260	241,650	577,910	5,616	29,016	611,542		3,984	607,558	119	
Haerouck Heights Bor.....	487	5,929	1,098,353	1,171,940	2,270,293	6,747	125,375	2,402,415			2,402,415	546	
Haworth Borough.....	1,009	4,491	525,435	387,790	913,225	3,398	32,167	948,790		894	947,896	183	
Ho-Ho-Kus Borough.....	861	836	359,000	324,700	683,700	15,853	60,760	740,303		894	740,303	89	
Leonia Borough.....	454	3,891	1,226,870	1,257,250	2,484,120	2,210	182,250	2,668,580		23,285	2,645,295	343	
Little Ferry Borough.....	778	1,594	459,645	499,335	958,980		114,571	1,073,551		400	1,073,151	481	
Lodi Borough.....	690	9,501	1,442,300	1,441,275	2,883,575		390,475	3,278,575		1,025	3,277,550	1,188	
Maywood Borough.....	422	4,880	579,868	472,700	1,052,568	1,313	152,824	1,205,392		11,955	1,190,779	282	
Midland Park Borough.....	496	557	222,050	617,300	839,350	12,793	73,850	925,993		4,950	921,043	417	
Montvale Borough.....	2,349	1,151	254,445	266,975	521,420	1,232	48,950	571,602		7,525	564,077	147	
Monachie Borough.....	1,043	2,707	183,595	96,640	280,235		31,077	311,312		575	311,737	185	
North Arlington Bor.....	1,284	2,687	550,490	174,400	724,890		77,810	802,700		1,000	801,700	164	
Norwood Borough.....	1,245	3,361	357,935	258,575	616,510	6,646	31,267	654,423		4,012	650,411	120	
Oakland Borough.....	4,785	148	144,355	335,615	479,970	1,790	64,650	546,410		5,550	540,860	110	
Old Tappan Borough.....	2,404	1,028	135,300	89,250	224,550		12,400	236,950		2,200	234,750	85	
Palisade Park Borough.....	1,502	6,266	825,075	678,175	1,503,250	2,068	101,525	1,606,843		500	1,606,343	394	
Park Ridge Borough.....	1,022	2,754	521,642	685,740	1,207,382	1,425	113,850	1,322,657		20,495	1,302,162	369	
Ramsey Borough.....	3,065	559	489,535	661,200	1,150,735	6,096	66,350	1,223,181		23,345	1,199,836	437	
Ridgewood Borough.....	1,412	1,470	888,805	529,750	1,418,555	78,200	147,260	1,644,005		2,054	1,641,951	192	
Riverside Borough.....	855	2,414	468,840	407,585	876,425	14,919	98,450	981,955		5,945	976,010	205	
Rutherford Borough.....	544	15,132	3,304,920	4,304,200	7,609,120		520,581	8,234,620		13,550	8,221,070	1,819	
Saddle River Borough.....	2,902	11	153,500	258,450	411,950		49,550	461,500		600	460,900	93	
Tenafly Borough.....	2,190	3,277	1,249,500	1,823,575	3,073,075	5,250	267,795	3,346,120		1,890	3,344,230	595	
Upper Saddle River Bor.....	2,961	117,450	1,163,300	1,163,300	2,326,600		22,500	256,250		500	255,750	74	
Wallington Borough.....	335	3,562	553,240	552,185	1,105,425	1,512	120,262	1,237,199		32,175	1,205,024	590	
Westwood Borough.....	956	2,462	854,200	1,153,850	2,008,050	2,750	128,050	2,138,850		1,560	2,137,290	370	
Woodcliff Lake Borough.....	2,107	146	240,375	236,700	477,075	1,155	51,422	538,852		250	538,402	147	
Wood Ridge Borough.....	405	2,778	443,518	585,875	979,393	5,012	110,450	1,094,855		3,750	1,091,105	235	
Totals.....	116,186	222,157	\$60,233,650	\$64,623,868	\$124,857,518	\$2,283,259	\$13,602,867	\$140,743,644	\$140,729,673	\$727,190	\$140,002,483	30,295	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 Valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Franklin Township.....	\$ 14,500		\$ 27,400	\$ 16,200	\$ 36,600	\$ 67,300	\$ 3,320.75	\$ 6,546.95	\$ 19,100.00	2.03
Harrington Township.....	17,000		1,000	1,000		19,000	748.53	1,480.55	5,075.50	2.25
Hillsdale Township.....	16,000		5,150	8,300		29,450	2,719.57	5,361.71	15,607.50	2.03
Hobokus Township.....	43,850			7,300	5,500	56,650	4,115.28	8,113.37	16,930.00	1.70
Lodi Township.....	1,650					1,650	490.15	976.66	3,145.00	1.20
Midland Township.....	21,700		27,400	223,900		273,000	3,471.78	6,844.71	17,837.50	1.88
New Barbadoes Twp.....	391,600	\$ 50,000	1,150,000	329,000	100,000	2,020,600	30,909.67	60,939.22	254,620.00	2.49
Orvil Township.....	16,000			8,800	200	25,000	1,407.96	2,775.82	9,520.00	2.26
Overpeck Township.....	98,735		21,640	52,625		174,000	11,736.13	22,701.40	93,222.50	2.52
Pailsades Township.....	12,900		5,360	16,080		34,340	2,253.37	4,403.32	13,700.00	2.10
Ridgewood Township.....	202,900		54,860	204,560	12,600	474,920	18,459.87	36,394.12	140,972.20	2.45
Rivervale Township.....	5,000		2,200	16,000	500	9,700	1,044.36	2,058.98	6,000.00	2.01
Saddle River Township.....	45,000		13,700	16,000	30,000	91,000	5,018.37	9,893.75	26,035.00	1.95
Teaneck Township.....	45,700		6,850	2,500	200	66,450	5,640.66	11,022.48	35,417.00	2.28
Union Township.....	66,925		2,450	22,550	32,500	124,425	9,281.75	18,494.60	65,158.30	2.15
Washington Township.....	1,500					1,500	551.66	1,087.61	3,950.00	2.29
Englewood City.....	195,000	30,000	50,800	241,000	37,000	553,800	27,420.10	53,581.93	154,609.44	2.00
Allendale Borough.....	6,000		800	19,000		25,800	1,835.85	3,619.42	10,800.00	2.05
Alpine Borough.....	6,000		186,800	6,215	1,000	200,015	2,134.02	4,249.51	9,247.50	1.71
Bergenfields Borough.....	42,500		1,300	13,325	100	57,225	5,044.23	9,856.98	33,072.50	2.21
Bogota Borough.....	65,000		3,000	10,000		78,000	3,900.88	7,545.51	24,314.00	2.10
Carlstadt Borough.....	66,000		14,300	15,500	2,700	98,500	3,964.77	7,900.10	32,012.50	2.57
Cliffside Park Borough.....	3,500		80,000	13,000		96,500	7,445.41	14,549.15	51,250.00	2.25
Closter Borough.....	47,000		2,500	32,450	100	82,050	3,685.89	7,339.78	23,639.85	2.25
Cresskill Borough.....	10,800					10,800	3,273.29	3,273.29	11,475.00	2.29
Delford Borough.....	30,000			25,000		55,000	4,624.48	9,117.29	26,490.00	2.02
Demarest Borough.....	15,900		1,750	11,385		29,035	1,715.32	3,408.74	10,492.00	2.11
Dumont Borough.....	66,000	1,000		26,250	1,000	93,250	3,839.03	7,501.89	25,847.00	2.48
E. Rutherford Borough.....	112,400		50,000	20,425		182,825	6,208.90	12,371.71	47,886.08	2.24
Edgewater Borough.....	125,700		69,200	19,517	11,000	225,417	21,620.22	42,248.34	123,909.00	2.42
Emerson Borough.....	6,000		3,200	3,700		12,900	1,408.07	2,776.04	9,165.00	2.02
Englewood Cliffs Bor.....	8,000		165,000	1,100	500	174,600	1,953.42	3,817.20	9,900.00	1.76
Fairview Borough.....	56,600		17,000	17,000	45,000	135,600	5,077.49	9,921.98	33,800.00	2.24
Fort Lee Borough.....	67,500	80,500	58,500	52,000		258,500	9,166.93	17,913.20	61,890.00	2.24

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TAXING DISTRICT.	Property exempt from taxation.				Apportionment of taxes.				Total tax rate per \$100 Valuation.	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.		Local tax.
Barfield Borough.	56,800		112,400	20,750	4,400	194,350	11,475.39	22,865.60	90,048.70	2.47
Ellen Rock Borough.	7,200		12,000	4,200		23,400	2,732.46	5,387.11	14,974.00	1.96
Harrington Park Bor.	6,600		2,000	18,700		25,300	1,398.23	3,754.32	9,122.85	2.20
Hasbrouck Heights Bor.	34,000		2,950	30,600		67,550	5,523.88	11,016.73	38,160.00	2.22
Haworth Borough.	5,565		475	4,020		10,060	2,181.48	4,344.02	14,416.50	2.29
Ho-Ho-Kus Borough.	16,000		9,500	6,800	1,000	33,300	1,728.01	3,406.81	12,404.00	2.29
Leonia Borough.	113,000		7,300	29,400	5,200	154,900	6,087.40	11,896.32	29,215.00	1.80
Little Ferry Borough.	19,300		3,125	10,100	700	33,225	2,469.74	4,869.15	15,510.00	2.11
Lothi Borough.	70,900		97,200	44,575	4,250	216,925	7,542.90	15,029.82	34,512.50	1.75
Maywood Borough.	7,980		4,150	6,850		18,980	2,717.43	5,357.48	17,555.00	2.14
Midland Park Borough.	15,000	3,000		31,950	750	42,700	2,119.74	4,178.99	13,367.50	2.28
Montvale Borough.	4,100	450		4,500		19,500	1,298.16	2,559.36	8,695.00	2.25
Moonsachie Borough.	20,075		2,000		225	22,300	1,845.02	3,676.35	12,310.00	2.24
North Arlington Borough	18,000			14,500		32,500	1,496.85	2,980.70	8,962.50	2.10
Northwood Borough.	6,650		2,300	5,600	400	14,950	1,244.73	2,454.02	7,600.00	2.01
Oakland Borough.	2,500			500		3,000	540.25	1,075.82	3,025.00	2.01
Old Tappan Borough.	41,000		2,400	4,750	1,500	48,150	3,696.82	7,223.99	17,787.50	2.17
Palisade Park Borough.	48,500		60,000	26,000		136,000	2,996.78	5,908.22	22,500.00	2.29
Park Ridge Borough.	32,000			10,500	700	44,900	2,761.29	5,443.94	19,000.00	1.82
Ramsey Borough.	25,000		6,000	20,000	5,000	56,000	3,778.76	7,384.10	18,500.00	2.29
Ridgedale Borough.	18,000		5,500	19,000		47,500	2,246.18	4,428.40	14,430.00	2.29
Riverside Borough.	186,500		64,245	89,000		339,745	18,919.84	37,699.24	140,791.00	1.74
Rutherford Borough.	1,700		2,400	5,000	1,000	10,100	1,060.71	2,091.21	4,750.00	1.95
Saddle River Borough.	56,000		5,200	88,700	2,500	158,400	588.58	1,160.40	1,650.00	1.40
Tenafly Borough.	1,600		2,200	3,900	2,800	10,500	2,773.23	5,525.86	23,580.00	2.29
Upper Saddle River Bor.	52,100		53,700	1,500		107,300	4,918.73	9,697.39	30,691.00	2.16
Wallington Borough.	31,000		5,000	31,000	4,000	71,000	1,239.07	2,442.87	6,355.00	1.89
Westwood Borough.	3,000		2,000	5,800		8,800	2,511.05	5,003.47	14,130.00	2.00
Woodcliff Lake Borough.	19,000			1,550		22,550				
Wood Ridge Borough.										
Totals.	\$2,857,930	\$ 178,150	\$2,460,455	\$1,963,977	\$350,925	\$7,831,437	\$322,199.50	\$634,453.90	\$2,115,090.92	
State School Tax Rate	.231									

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.		Value of improvements.		Total valuation of real es- tate, exclusive of second class railroad property.		Valuation of second class railroad property.		Value of personal estate.		Deductions for debt other than mortgage indebted- ness.		Net valuation taxable.		Amounts deducted under Ch. 57, Laws 1910, and Ch. 188, Laws 1912.		Net valuation on which County and State school taxes are apportioned.		Number of polls assessed	
	Acres.	Lots.	\$	b	a	\$	a	b	\$	a	\$	a	b	\$	\$	\$	\$	\$	\$	\$		
Bass River.....	45.147	a																			230	
Beverly City.....	87	357																			28	
Beverly Township.....	2,295	993	324,890	b	a	772,450	a	b	1,097,340	1,760	93,563	178,603	340,787	703,202	301,481	100	100	1,286,500	1,286,500	558		
Bordentown City.....	650	80																			935	
Bordentown Township.....	4,521	39																			180	
Burlington City.....	1,085	478																			1,691	
Burlington Township.....	4,249	b																			335	
Chester.....	10,050	a																			1,372	
Chesterfield.....	12,497	b																			1,372	
Cinnaminson.....	3,994	b																			292	
Delran.....	3,667	923																			377	
Eastampton.....	3,024	90																			293	
Evesham.....	16,241	b																			138	
Feldeboro.....	4,810	130																			388	
Florence.....	14,814	131																			135	
Lumberton.....	10,105	b																			184	
Manfield.....	12,340	b																			500	
Medford.....	22,644	a																			373	
Mount Laurel.....	13,069	b																			360	
New Hanover.....	12,291	b																			490	
Northampton.....	10,522	a																			413	
Palmyra.....	526	600																			886	
Palmvra Brough.....	173	a																			180	
Pemberton Brough.....	34,846	110																			789	
Pemberton Township.....	236	a																			360	
Riverside.....		a																			725	
Riverton.....		a																			456	

a—Not given on duplicate.

b—Chiefly farms and outlands.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1913.—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate, exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws 1910, and Ch. 188, Laws 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed
	Acres.	Lots.										
Shamong.....	22,408	b	b	b	157,165	1,005	12,576	.....	170,746	.....	170,746	116
Southington.....	18,487	b	b	b	767,941	4,696	110,918	.....	883,555	.....	883,506	431
Springfield.....	16,862	b	b	b	741,106	1,846	174,342	.....	917,294	.....	917,294	335
Tabernacle.....	29,316	b	b	b	184,405	95	18,470	.....	202,970	.....	202,970	128
Washington.....	47,722	b	b	b	176,885	.....	27,566	.....	204,451	.....	204,461	184
Westampton.....	6,420	49	b	b	324,488	135	44,775	.....	369,398	.....	369,398	186
Willingboro.....	4,069	88	b	b	251,455	.....	58,695	.....	310,150	.....	308,700	128
Woodland.....	40,000	4,247	b	b	202,215	2,005	16,700	.....	220,920	.....	214,820	100
Totals.....	414,311	8,185			\$28,409,580	\$191,263	\$5,112,518	\$58,402	\$33,654,959	\$68,717	\$33,586,242	14,801

a—Not given on duplicate.
b—Chiefly farms and outlands.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1913.—Concluded.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Tax rate per \$100 Value.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Shamong.....	800			1,200	1,600	2,000	452.40	1,011.68	1,365.97	1.66
Southington.....	6,500		5,500	11,000	1,600	24,600	2,340.37	5,233.63	8,568.07	1.83
Stringfield.....	6,000			9,000	1,500	16,500	2,430.43	5,435.00	6,512.79	1.57
Tabernacle.....	1,600			825	205	2,630	537.78	1,202.61	2,415.34	2.05
Washington.....	2,600		4,000	5,000	2,000	13,600	541.71	1,211.38	2,453.51	2.06
Westampton.....	2,300			2,300	800	5,400	978.74	2,188.70	2,438.03	1.52
Willingboro.....	3,000			3,600		6,600	817.92	1,829.06	2,593.08	1.70
Woodland.....	1,200		1,000	500	200	2,900	569.18	1,272.82	2,792.66	2.16
Totals.....	\$500,600	\$130,650	\$439,350	\$1,455,375	\$111,030	\$2,637,005	\$88,988.81	\$199,000.00	\$377,938.91	

State School Tax Rate27
County Tax Rate59
The rate for Beverly City includes 38 points for
Sewer maintenance.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1913.

TAXING DISTRICT.										
Number of acres or lots.										
Acres.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
194	3,186	\$712,510	\$316,185	\$1,028,695	\$18,109	\$30,475	\$1,077,279	\$27,225	\$1,050,054	91
Avalon Borough.....	15,000	3,594,645	2,060,089	5,654,734	138,590	422,346	6,215,670	158,350	6,057,320	596
Cape May City.....	894	121,271	126,375	247,646	863	13,400	261,939	350	261,589	67
Dennis Township.....	31,488	229,240	222,110	451,350	9,092	101,655	562,097	4,150	557,947	483
Lower Township.....	432	451,860	48,875	500,735	15,890	65,725	582,350		582,350	363
Middle Township.....	6,209	808,775	588,250	1,397,025	29,906	174,235	1,601,166	4,310	1,596,856	789
North Wildwood Borough.....	6,570	1,741,950	762,100	2,504,050	10,637	139,900	2,654,587	1,750	2,652,837	176
Ocean City, First Ward.....	2,900	1,944,592	1,066,450	3,011,042	10,637	139,900	2,654,587	1,750	2,652,837	176
Ocean City, Second Ward.....	17,000	3,114,548	1,296,315	4,413,863	97,509	515,550	5,026,922	4,000	5,022,922	270
Sea Isle City.....	2,774	263,385	252,625	516,010		67,560	583,570		583,570	96
Sea Isle City, First Ward.....	30	644,165	483,850	1,128,015	18,090	57,572	1,203,677	1,620	1,202,057	191
Sea Isle City, Second Ward.....	45	2774	252,625	516,010		67,560	583,570		583,570	96
South Cape May Borough.....	3,200	48,075	33,835	81,910		4,310	86,220		86,220	20
Upper Township.....	31,113	298,571	386,234	684,805	7,722	103,415	795,942	6,776	789,166	417
West Cape May Borough.....	281	160,100	208,465	368,565	12,925	31,760	413,250	1,600	411,650	267
Wildwood City, First Ward.....	2,045	1,860,080	1,052,675	2,912,755	65,300	209,330	3,187,385	38,586	3,148,799	220
Wildwood City, 2nd Ward.....	1,568	817,000	593,750	1,410,750		106,330	1,517,080	70,000	1,447,080	329
Wildwood City, 3rd Ward.....	2,360	999,425	752,370	1,751,795		102,794	1,854,589	50,000	1,804,589	262
Wildwood Crest Borough.....	2,249	780,030	595,750	1,375,780	2,166	69,250	1,447,196	= 500	1,446,696	46
Woodbine Borough.....	1,729	219,505	300,515	520,020	3,674	111,750	635,444	20,370	615,074	363
Totals.....	78,846	\$18,809,727	\$11,149,818	\$29,959,545	\$430,503	\$2,488,807	\$32,878,855	\$396,487	\$32,482,368	5,336

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 Valuation.
	Public schools.	Other school property.	Public property.	Church and Charitable.	Cemeteries and Grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Avalon Borough.	\$3,500	\$700	\$98,820	\$4,600	.....	\$107,240	\$2,633.50	\$4,786.69	\$17,363.00
Cape May City.	40,000	.....	24,900	149,200	.....	214,100	15,191.65	27,613.00	100,251.83
Cape May Point.	600	.....	4,400	31,350	.....	36,350	656.00	1,192.48	4,266.66
Dennis Township.	14,950	.....	.....	18,700	.....	34,150	1,399.23	2,543.48	9,495.09
Lower Township.	3,900	.....	500	4,800	500	13,100	1,460.43	2,654.73	7,312.17
Middle Township.	35,000	.....	.....	38,500	1,300	99,800	4,004.81	7,279.46	14,131.51
North Wildwood Borough.	18,000	.....	25,000	4,750	.....	47,700	6,653.21	12,093.00	42,736.98
Ocean City, First Ward.	29,000	.....	24,950	93,080	.....	137,465	7,939.20	14,430.63	49,251.06
Ocean City, Second Ward.	53,700	7,600	29,200	21,900	.....	112,400	12,597.40	22,897.50	77,850.48
Sea Isle City, First Ward.	4,750	.....	450	18,150	.....	23,350	1,463.50	2,660.29	9,452.37
Sea Isle City, Second Ward.	.....	.....	8,315	75,205	.....	83,520	3,014.70	5,479.57	19,489.55
South Cape May Borough.	.....	.....	200	.....	.....	200	216.13	383.00	1,160.94
Upper Township.	13,850	.....	.....	28,575	800	43,225	1,979.20	3,597.40	7,527.14
West Cape May Borough.	7,500	.....	500	2,500	.....	10,500	1,032.31	1,876.51	5,156.98
Wildwood City, First Ward.	17,800	.....	25,350	80,100	.....	123,250	7,897.18	14,349.00	49,410.91
Wildwood City, 2nd Ward.	.....	.....	.....	17,750	.....	17,750	3,629.27	6,604.00	23,742.10
Wildwood City, Third Ward.	31,900	.....	17,500	13,900	.....	63,300	4,525.85	8,224.00	28,883.86
Wildwood Crest Borough.	.....	72,000	.....	.....	.....	72,000	3,628.21	6,595.26	20,354.50
Woodbine Borough.	26,000	.....	5,000	7,000	1,000	111,000	1,542.51	2,804.00	8,390.55
Totals.	\$300,450	\$80,300	\$280,260	\$610,070	\$7,500	\$1,278,580	\$31,464.29	\$148,074.00	\$496,227.68

State School Tax Rate 2508 per \$100 Valuation.
County Tax Rate 4559 "

BOARD OF EQUALIZATION OF TAXES.

Abstract of Rates and Exemptions in the County of Cumberland, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
Bridgeton	1,382	4,420	\$2,187,400	\$3,657,025	\$5,844,425	\$141,396	\$1,996,001	\$106,619	\$7,875,203	\$17,082	\$7,858,121	4,269
Commercial	12,980				539,685	39,964	219,881	7,905	791,625	1,300	790,325	748
Deerfield	27,723				1,037,240	8,219	185,912		1,251,371	6,010	1,245,361	659
Downe	23,630	89			375,777	1,840	122,745	10,825	489,537	100	489,437	453
Fairfield	22,034				480,877	3,308	109,092	2,670	589,607	1,250	588,357	435
Greenwich	9,235		397,227	83,650	480,875	11,732	107,630		549,187	11,050	538,137	256
Hopewell	17,022				429,825	996	154,221		1,226,002		1,226,002	468
Landis	41,060	3,047			1,070,785	50,624	177,675		2,574,799	39,620	2,534,879	1,512
Lawrence	21,566	269			614,575	2,747	192,663	3,740	806,235		805,485	502
Maurice River	53,910				580,963	14,325	150,300		745,588	9,030	736,558	563
Millville	19,486	1,458			4,569,855	35,627	1,556,023	38,025	6,123,480	39,475	6,084,005	3,340
Stow Creek	11,131	42			460,105		67,588		527,693		527,153	264
Vineland		2,638	794,295	1,590,500	2,384,795	54,083	456,637		2,895,515	8,725	2,886,790	1,287
Totals	261,089	11,963	\$5,782,130	\$9,153,465	\$20,755,407	\$364,861	\$5,495,358	\$169,784	\$26,445,842	\$135,232	\$26,310,610	14,756

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 Valuation.
	Public schools.	Other school property.	Public property.	Church and charitable	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Bridgeton.....	\$127,000	.....	\$274,000	\$322,950	\$20,000	\$743,950	\$20,491.54	\$36,437.30	\$94,838.27	\$1,927.15
Commercial.....	12,400	.....	.....	20,700	1,900	34,000	2,080.02	5,684.85	10,150.00	2,006.94
Deerfield.....	27,160	2,250	3,800	93,500	3,900	90,600	3,247.51	5,974.90	12,640.00	1,810.9
Downe.....	10,500	.....	700	16,700	.....	27,900	1,276.31	2,728.16	5,873.00	2,251.2
Fairfield.....	13,700	.....	.....	10,500	5,050	21,300	1,532.25	2,484.80	5,800.00	1,706.6
Greenwich.....	14,000	.....	11,200	17,500	600	43,300	3,497.05	5,684.84	15,400.00	2,057.1
Hopewell.....	24,060	.....	108,700	17,300	200	150,250	9,610.20	11,733.86	33,388.28	2,01
Landis.....	27,900	.....	412,375	26,800	5,650	489,575	12,100.45	3,734.94	8,770.00	1,811.5
Lawrence.....	12,500	.....	975	26,800	3,000	43,275	1,920.71	3,415.34	10,768.65	2,16
Maurice River.....	10,000	.....	26,200	17,100	2,500	39,300	15,865.20	28,210.90	96,763.93	2,30
Millville.....	123,500	.....	.....	238,100	6,700	393,500	13,744.65	2,444.35	6,450.00	1,946
Stow Creek.....	5,000	.....	.....	2,000	.....	7,000	7,527.85	13,366.75	40,940.62	2,136.2
Vineland.....	85,000	.....	40,000	103,000	.....	228,000	.....	.....	.....	.....
Totals.....	\$1,494,700	\$2,250	\$378,450	\$859,800	\$48,300	\$2,273,500	\$68,609.68	\$122,000.00	\$352,146.50	.....

County rate46369
 State School rate260769

NOTE—Fire District No. 1 of Commercial Township raises \$625, upon ratables \$489,239.75, the rate being .1277. Fire District No. 1 of Vineland Borough and Landis Township raises \$3,078, upon ratables \$3,473,015, the rate being .0882. Light District No. 1 of Landis Township raises \$350, upon ratables \$177,775, the rate being .19687.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1913.

	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.											
City of Newark.....	14,876		\$168,680,205	\$167,251,515	\$335,841,720	\$3,537,047	\$56,427,242	\$1,504,815	\$394,301,194	\$57,909,999	2,111,450	\$338,502,645	83,470
City of E. Orange.....	2,503		19,688,650	27,736,750	47,425,400	94,049	3,756,000	50,000	51,225,449	398,800		50,823,649	8,605
City of Orange.....	1,300		8,781,445	11,200,280	19,981,725	122,576	1,728,398		21,833,699	77,638		21,755,061	1,870
Town of Montclair.....	3,900	5,904	17,018,100	21,376,500	38,394,600	175,129	4,071,000		42,640,729	231,700		42,409,029	5,000
Town of Bloomfield.....		6,000	5,837,725	7,147,725	13,085,450	102,644	1,358,093	10,000	14,536,187	85,243		14,450,944	2,700
Town of Irvington.....	491	9,625	6,792,611	6,505,100	12,297,711	124,829	699,094		13,121,634	4,650		13,116,984	4,286
Town of Belleville.....	850	10,600	2,687,625	3,955,900	6,643,425	9,947	524,380		7,175,252	148,651	107,784	7,137,385	1,900
Town of W. Orange.....	5,765	4,744	4,795,325	6,776,300	11,571,625	13,223	1,456,400		13,041,248	59,750		12,981,498	1,897
Village of S. Orange.....	1,729	2,706	5,007,988	4,868,362	9,896,350	111,178	1,045,944		11,053,472	102,810		10,950,662	1,200
Twp. of S. Orange.....		2,389	3,885,400	3,094,800	6,980,200	11,383	884,562		7,876,145	61,400	1,300	7,816,045	861
Town of Nutley.....	949	7,360	2,668,349	3,552,110	6,120,459	9,005	777,670		6,907,134	25,650		6,881,484	1,350
Town of Glen Ridge.....		1,410	2,418,200	4,230,700	6,648,900	19,193	581,300		7,249,393	27,450		7,221,943	620
Twp. of Millburn.....	5,449	2,441	3,250,971	2,643,620	5,894,591	68,857	577,946		6,541,394	945,512	435,000	6,030,882	796
Bor. of Caldwell.....	304	675	859,200	1,251,500	2,110,700	14,585	200,400		2,325,685	3,500		2,322,185	461
Twp. of Caldwell.....	2,839	267	301,100	282,675	583,775		50,125		633,900	500		633,400	156
Bor. of N. Caldwell.....	1,611	89	222,100	156,200	378,300		25,500		403,800	600		403,200	73
Bor. of W. Caldwell.....	6,081		174,245	160,175	334,420		72,425		406,845			406,845	136
Borough of Verona.....	1,286	929	852,103	997,670	1,849,703	1,510	150,687		2,001,900	10,300		1,991,600	379
Twp. of Cedar Grove.....	2,244	782	418,750	260,850	679,600	1,111	79,300		709,311			709,311	429
Twp. of Livingston.....	8,946	26	540,350	230,550	770,900		79,300		850,200	15,200		835,000	250
Bor. of Roseland.....	2,127	68	250,535	143,700	394,235		29,665		424,986			424,986	125
Bor. of Essex Fells.....	823	85	469,732	637,700	1,107,432		99,234		1,213,995	9,750		1,204,245	95
Totals.....	64,920	56,100	\$254,510,809	\$274,483,612	\$528,994,421	\$4,424,681	\$74,624,465	\$1,564,815	\$606,478,552	\$60,119,103	\$2,655,534	\$549,014,983	116,659

TAXING DISTRICT.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Tax rate per \$100 Valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
City of Newark.....	\$7,900,000	\$1,000,000	\$23,024,000	\$9,900,000	\$2,750,000	\$44,574,000	\$873,872.11	\$1,560,407.19	\$5,452,000.00
City of East Orange.....	1,412,000	75,000	2,701,000	1,569,200	175,000	5,932,200	146,236.90	234,324.68	618,875.55
City of Orange.....	692,500	100,000	501,400	1,482,200	290,000	3,066,100	62,589.30	100,290.83	334,788.18
Town of Montclair.....	893,700	231,000	508,500	1,236,200	71,300	2,940,700	122,010.78	195,505.62	514,645.60
Town of Bloomfield.....	418,200	24,000	179,900	367,300	31,200	1,020,600	66,618.85	41,575.36	188,924.00
Town of Irvington.....	242,675	37,000	126,525	130,575	24,000	560,775	37,737.56	60,469.30	155,400.00
Town of Belleville.....	220,000	.....	572,200	152,000	17,500	981,700	20,534.26	32,903.34	76,157.83
Town of West Orange.....	264,300	.....	141,550	146,150	30,700	582,700	37,347.77	59,844.70	166,945.00
Village of S. Orange.....	155,000	220,000	246,500	229,000	15,000	865,000	31,505.05	50,482.55	141,281.86
Twp. of South Orange.....	58,500	600	112,000	78,200	.....	249,300	22,486.76	36,031.97	78,200.96
Town of Nutley.....	233,500	.....	174,050	139,400	4,500	551,450	19,798.03	31,723.64	92,850.00
Bor. of Glen Ridge.....	190,000	.....	86,200	151,000	20,000	447,200	20,777.53	33,293.16	91,405.22
Township of Millburn.....	80,000	11,000	58,000	53,800	7,000	209,800	17,350.85	27,802.36	95,728.85
Borough of Caldwell.....	90,000	1,500	15,500	217,600	25,500	350,100	6,680.93	10,705.28	33,608.89
Bor. of West Caldwell.....	7,000	.....	523,200	6,400	1,000	14,400	1,822.29	2,919.97	8,870.85
Bor. of North Caldwell.....	6,300	.....	104,700	.....	.....	529,400	1,160.01	1,858.75	3,466.89
Township of Verona.....	35,000	.....	224,000	64,000	700	118,450	1,170.49	1,875.55	3,210.00
Twp. of Cedar Grove.....	15,000	.....	1,103,700	5,500	1,000	323,000	5,729.83	9,181.28	28,058.40
Twp. of Livingston.....	10,500	.....	.....	25,300	.....	1,125,200	2,040.69	3,269.92	9,760.00
Bor. of Roseland.....	6,200	.....	.....	5,200	.....	35,800	2,402.29	3,846.35	7,736.00
Bor. of Essex Fells.....	3,300	.....	400	2,500	300	11,700	1,222.66	1,959.19	4,185.00
Totals.....	\$12,940,075	\$1,700,100	\$30,402,825	\$15,968,075	\$3,464,700	\$64,475,775	\$1,604,559.55	\$2,505,915.56	\$8,146,192.24

County Rate 4610
 State School 2877

 .7487

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.											
Clayton Borough.....	3,780 1/2	.....	\$323,025	\$492,450	\$815,475	\$9,675	\$158,900	.....	\$984,050	\$10,100	.....	\$973,950	461
Deptford Township.....	11,466	1,647	829,891	520,500	1,350,391	5,591	205,859	.....	1,561,841	5,700	.....	1,556,141	877
East Greenwich Twp.....	8,591 1/2	175	547,400	196,650	744,050	7,532	135,950	.....	887,582	400	\$1,740	888,872	361
Elk Township.....	11,701	97	379,722	27,275	406,997	1,668	65,646	.....	474,311	270	.....	474,041	274
Franklin Township.....	33,504	1,219	767,855	102,950	870,805	50,684	90,675	.....	1,012,164	6,050	11,800	1,017,914	665
Glassboro Township.....	5,372	1,656	541,000	850,400	1,391,400	65,460	265,100	.....	1,721,960	3,150	.....	1,718,810	660
Greenwich Township.....	5,629	296	253,619	404,900	658,519	2,387	244,675	.....	905,581	200	.....	905,381	257
Harrison Township.....	11,960	96	812,500	195,500	1,008,000	12,174	237,320	.....	1,257,494	.....	.....	1,257,494	424
Logan Township.....	13,468	.....	626,025	152,450	778,475	4,366	137,175	.....	920,016	5,400	.....	914,616	373
Mantua Township.....	9,103	.....	662,820	308,550	971,470	4,376	125,625	.....	1,101,471	300	.....	1,101,171	527
Monroe Township.....	26,028	619	619,260	403,650	1,023,210	7,362	248,600	.....	1,279,172	.....	.....	1,279,172	748
National Park Borough.....	325	151	151,785	107,400	259,185	.....	14,350	.....	273,535	3,090	.....	270,445	92
Paulsboro Borough.....	673 1/2	2,111	286,240	768,460	1,054,700	1,410	230,550	.....	1,286,660	6,550	.....	1,280,110	544
Pitman Borough.....	753	501	501,500	1,183,100	1,744,600	9,108	198,450	.....	1,952,158	3,900	.....	1,948,258	638
South Harrison Twp.....	9,835	2,936 1/2	475,050	23,100	498,150	12	108,210	.....	606,372	1,650	.....	604,722	195
Swedesboro Borough.....	475	.....	221,950	728,100	950,100	16,403	210,600	\$ 5,000	1,172,103	200	.....	1,171,903	406
Washington Township.....	13,136	180	555,680	130,700	686,380	.....	116,500	.....	802,880	150	.....	802,730	468
Wenonah Borough.....	378 1/2	652 1/2	134,530	525,250	649,780	5,227	89,750	.....	744,157	600	.....	744,157	232
West Deptford Twp.....	9,116	.....	995,500	286,050	1,281,550	518,687	121,250	.....	1,891,487	1,000	.....	1,889,887	578
Woodbury City, 1st Ward.....	151	484	125,750	249,375	375,125	.....	46,650	500	3,771,279	12,750	934	3,759,463	271
Woodbury City, 2nd Ward.....	284	786	595,850	1,345,475	1,941,525	33,489	250,175	48,875	.....	.....	.....	.....	598
Woodbury City, 3rd Ward.....	125	853	367,890	692,100	1,059,990	.....	114,950	7,800	835,865	700	.....	835,165	420
Woolwich Township.....	13,088	21	704,395	15,255	717,650	3,265	119,950	.....	835,865	.....	.....	835,165	309
Totals.....	188,952	17,015 1/2	\$11,499,237	\$9,708,290	\$21,207,527	\$758,876	\$3,538,460	\$62,175	\$25,442,688	\$62,760	\$14,474	\$25,394,402	10,315

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Tax rate per \$100 Valuation.	
	Public schools.	Other school property.	Public property.	Church and charitable	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.		Local tax.
Clayton Borough.....	\$35,000		\$14,000	\$46,000	\$8,500	\$103,500	\$2,507.91	\$5,311.90	\$12,943.64	\$2.11
Deptford Township.....	28,800		300	11,650	2,000	42,750	4,007.04	8,487.13	20,148.30	{ *.076
East Greenwich Township.....	6,300	\$800	16,600	15,700	13,300	52,700	2,298.83	4,847.87	4,578.72	2.09
Elk Township.....	3,000			10,000	500	13,500	1,220.65	2,585.40	3,782.92	1.32
Franklin Township.....	15,450		150	20,000	2,700	38,300	2,621.11	5,551.66	10,855.91	{ *.23
Glassboro Township.....	25,000		6,500	52,300	8,800	92,600	4,425.86	9,374.32	19,950.23	2.07
Greenwich Township.....	6,000		3,500	2,500		12,000	2,331.34	4,937.91	5,861.67	1.96
Harrison Township.....	15,000		5,000	15,000		35,000	3,238.03	6,856.32	9,394.80	1.45
Logan Township.....	7,600		3,000	10,000	4,000	24,600	2,355.12	4,988.28	9,584.98	1.55
Mantua Township.....	14,300		1,000	22,600	2,600	40,500	2,835.50	6,005.73	9,663.48	1.84
Monroe Township.....	27,650		6,700	40,800	1,000	76,150	3,293.87	6,976.54	15,568.98	1.68
National Park Borough.....			4,020	13,900		17,920	696.39	1,474.98	3,572.86	{ *.20
Paulsboro Borough.....	20,000		11,000	28,000		59,000	3,296.27	6,981.64	14,297.29	2.10
Pitman Borough.....	31,200		4,300	19,650		55,150	5,016.74	10,625.70	21,643.77	1.91
South Harrison Township.....	3,400		2,800	2,800		6,200	1,557.14	3,298.13	4,240.31	1.91
Swedesboro Borough.....	32,000		4,000	33,800	4,000	73,800	3,017.64	6,391.50	12,040.34	1.83
Washington Township.....	8,000		18,200	18,200	1,500	27,700	2,067.02	4,378.04	6,802.46	1.65
Wenonah Borough.....	7,000		21,300	52,350		80,650	1,916.19	4,058.60	8,994.82	2.01
West Deptford Township.....	23,500		8,000	55,800	400	87,700	4,866.43	10,307.37	16,603.17	{ *.07
Woodbury City, 1st Ward.....	8,000		1,500	8,000	3,700	21,200				1.68
Woodbury City, 2nd Ward.....	13,200			46,200	1,000	60,400	9,680.56	20,504.02	50,897.90	2.15
Woodbury City, 3rd Ward.....	88,000		167,000	116,000		371,000				
Woodwich Township.....	2,400			3,000	3,700	9,100	2,150.53	4,554.96	10,095.39	
Totals.....	\$420,800	\$800	\$277,870	\$644,250	\$57,700	\$1,401,420	\$65,390.17	\$138,500.00	\$271,521.73	2.01

*Additional rate in Fire and Water Districts. County tax rate per \$100 of valuation.....\$.55
State School tax rate per \$100 of valuation26

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1913.

TAXING DISTRICT.	Number of		Value of land without	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	lots.										
Jersey City.	166,102		\$74,940,577	\$120,999,025	\$195,939,602	\$50,697,722	\$22,335,283	\$268,972,607	\$7,544,391	\$98,298	\$261,526,514	4,465
Bayonne.	30,000		16,331,500	28,475,300	44,806,800	773,979	9,852,025	55,432,804	110,900		55,321,904	*
Old Hoboken.			18,054,400	29,064,400	47,138,800	5,121,963						
Weehawken Adm.	about		6,626,200	5,450,100	12,076,300	1,137,259						
Hoboken totals.	720		24,680,600	34,534,500	59,215,100	6,259,222						
North Bergen.	7,500		5,162,030	6,402,350	11,564,380	725,177						
Secaucus.	2,825		1,567,800	1,257,400	2,825,200	412,885						
West Hoboken.	6,000		7,102,000	15,964,800	23,066,800	4,259						
West New York.	5,000		4,274,075	7,671,600	11,945,675	5,060,827						
Town of Union.	3,348		4,158,850	9,244,000	13,402,850	None						
Weehawken.	1,770		6,646,615	6,923,750	13,570,365	7,320,301						
Guttenburg.	1,406		1,266,800	1,954,900	3,221,700	None						
Kearny.	9,800		6,961,960	10,113,750	17,075,710	1,514,075						
Harrison.	7,389		3,262,015	6,725,175	9,987,190	675,000						
East Newark.	454		635,800	1,700,090	2,335,890	None						
Totals.	3,545	238,569	\$156,990,622	\$251,966,640	\$408,957,263	\$73,443,447	\$45,547,471	\$527,948,180	\$19,193,875	\$357,561	\$509,111,866	8,112

*Not given.
No deductions for debt allowed from listed ratables in Hudson County.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Tax rate per \$100 Value.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Jersey City.....	\$4,370,500	\$970,600	\$6,842,300	5,307,800	\$1,380,160	\$18,880,360	\$702,295.23	\$1,373,741.28	\$3,633,357.93	\$2.123
Bayonne.....	1,766,900	142,300	781,100	617,175	6,000	3,313,475	148,559.73	290,593.80	718,356.23	2.089
Old Hoboken.....										1.906
Weehawken Adm.	1,284,000	743,800	1,319,800	1,579,000	None	4,926,600	157,508.76	308,094.84	846,416.73	1.836
Hoboken totals.....	226,000	None	710,600	147,000	150,000	1,233,600	34,305.58	67,104.95	151,965.00	1.946
North Bergen.....	376,000	None	1,299,000	27,000	None	1,402,000	9,375.15	18,338.40	22,755.00	1.449
Secaucus.....	110,800	None	14,800	759,300	None	1,362,700	66,276.60	129,348.83	220,273.74	1.695
West Hoboken.....	285,000	30,000	87,000	183,000	None	1,555,000	47,719.12	62,236.84	164,635.56	1.731
West New York.....	400,000	None	220,800	87,000	None	1,051,300	37,417.72	73,186.94	116,600.00	1.584
Town of Union.....	280,000	20,000	113,800	57,500	None	511,400	56,923.53	112,347.76	176,882.72	1.858
Weehawken.....	121,000	None	34,000	15,000	None	70,000	9,079.64	17,611.18	41,900.00	1.978
Guttenburg.....	886,000	90,000	302,000	509,000	25,000	1,503,000	54,913.00	107,413.89	232,583.38	1.923
Reary.....	194,500	31,600	271,400	318,000	None	816,300	33,968.36	66,903.30	109,473.79	1.663
East Newark.....	32,400	None	4,600	21,100	None	58,100	9,423.50	18,453.06	24,253.00	1.484
Total.....	\$9,990,300	\$2,139,200	\$12,100,700	\$9,993,675	\$1,561,160	\$35,785,035	\$1,367,153.29	\$2,674,252.71	\$6,452,837.08	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1913.

TAXING DISTRICT.	Acres.	Lots.	Value of land without		Value of improvements.		Value of improvements.		Total valuation of real estate exclusive of second class railroad property.		Valuation of second class railroad property.		Valuation of personal estate.		Deductions for debt other than mortgage indebtedness.		Net valuation taxable.		Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912		Amounts added under Ch. 57, Laws of 1910.		Net valuation on which taxes are apportioned.
			Improvements.	without	Improvements.	with	without	with	exclusive of second class railroad property.	exclusive of second class railroad property.	second class railroad property.	second class railroad property.	personal estate.	personal estate.	debt other than mortgage	debt other than mortgage	taxable.	taxable.	1910 and 1912	1910 and 1912	added under Ch. 57, Laws of 1910.	added under Ch. 57, Laws of 1910.	
Alexandria Township.....	16,510	111							\$556,425	\$556,425			\$169,220	\$169,220	\$1,800	\$1,800	\$724,162	\$724,162	\$3,580	\$3,580	\$12,075	\$12,075	\$720,582
Bethlehem Township.....	12,517	88							412,435	412,435			121,165	121,165	730	730	561,456	561,456	9,520	9,520			564,011
Bloomfield Borough.....	482	210	\$32,638		\$205,650				258,288	258,288			86,651	86,651			361,039	361,039	138	138			360,901
Clinton Town.....		236	144,295		356,975				501,270	501,270			178,918	178,918			673,189	673,189	12,945	12,945			686,244
Clinton Township.....	20,956	281							1,054,950	1,054,950			242,144	242,144			1,297,094	1,297,094	4,494	4,494			1,301,588
Delaware Township.....	23,198	107							860,627	860,627			280,183	280,183			1,140,810	1,140,810	4,910	4,910			1,145,720
East Amwell Township.....	17,492	105							668,745	668,745			280,845	280,845			949,590	949,590	1,665	1,665			951,255
Flemington Borough.....	17,475	577	335,125		1,035,250				1,370,375	1,370,375			444,559	444,559			1,814,934	1,814,934	575	575			1,815,509
Franklin Township.....	14,276	78							616,195	616,195			167,940	167,940			784,135	784,135	2,600	2,600			786,735
Frenchtown Borough.....	422	271	82,450		364,250				446,700	446,700			196,522	196,522			643,222	643,222	2,160	2,160			645,382
Hampton Borough.....	685	272	40,620		472,300				512,920	512,920			64,295	64,295			577,215	577,215	3,788	3,788			581,003
High Bridge Borough.....	1,213	323	84,535		643,440				727,975	727,975			176,952	176,952			904,927	904,927	2,782	2,782			907,709
Holland Township.....	14,340	65							631,950	631,950			175,150	175,150			807,100	807,100	2,310	2,310			809,410
Kingwood Township.....	21,746								628,217	628,217			223,400	223,400			851,617	851,617	400	400			852,017
Lambertville, 1st Ward.....	400		116,880		248,200				365,080	365,080			89,677	89,677			454,757	454,757					454,757
Lambertville, 2nd Ward.....	375		208,375		501,550				710,925	710,925			181,520	181,520			892,445	892,445					892,445
Lambertville, 3rd Ward.....	663		262,815		553,525				816,340	816,340			113,275	113,275			929,615	929,615					929,615
Lebanon Township.....	369								674,085	674,085			217,298	217,298			891,383	891,383	3,850	3,850			895,233
Milford Borough.....	125		42,000		444,600				486,600	486,600			190,428	190,428			677,028	677,028	300	300			677,328
Milford Township.....	666								939,050	939,050			254,600	254,600			1,193,650	1,193,650	18,900	18,900			1,212,550
Readington Township.....	22,576	79							1,168,575	1,168,575			260,780	260,780			1,429,355	1,429,355	25	25			1,429,380
Stockton Borough.....	29,351	521	30,800		126,950				157,750	157,750			79,780	79,780			237,530	237,530					237,530
Tewksbury Township.....	19,805	135							828,175	828,175			10,795	10,795			838,970	838,970					838,970
Union Township.....	12,232	559							513,770	513,770			135,265	135,265			649,035	649,035					649,035
West Amwell Township.....	13,288	176							371,000	371,000			110,000	110,000			481,000	481,000	1,200	1,200			482,200
Totals.....	259,759	6,182	\$1,401,633		\$4,952,690				\$16,278,422	\$16,278,422			\$4,630,328	\$4,630,328			\$21,098,664	\$21,098,664	\$66,987	\$66,987	\$53,381	\$53,381	\$21,062,058

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1913.—Continued.

TAXING DISTRICT.	Number of polls assessed	Property exempt from taxation.						Apportionment of taxes.			Tax rate per \$100 Valua- tion.
		Public schools.	Other school property.	Public property.	Church and charitable	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Alexandria Township.	306	\$3,000	\$700		\$15,300	\$7,000	\$26,000	\$1,942.49	\$3,545.27	\$6,800	\$1.658323
Bethlehem Township.	242	4,300			10,000	950	15,300	1,520.42	2,774.94	4,750	1.564473
Bloomsbury Borough.	168	7,000			11,900	700	19,600	1,972.89	1,776.64	2,950	1.532113
Clinton Town.	232	6,000		\$5,000	41,000	11,500	63,500	1,785.77	3,259.24	7,615	1.858293
Clinton Township.	585	17,200		5,800	27,000	7,000	57,000	3,460.08	6,315.05	4,615	1.853773
Delaware Township.	520	8,350			27,000	9,150	44,500	3,034.42	5,338.15	10,525	1.645963
East Amwell Township	352	6,200			20,150	2,600	28,950	2,555.18	4,663.50	7,600	1.526663
Flemington Borough.	522	4,300			90,500	6,300	239,800	4,882.24	8,910.65	25,164	2.121733
Franklin Township.	345	10,000		73,000	19,300	2,300	25,900	2,134.90	3,896.45	7,000	1.599133
Franktown Borough.	233	3,000	1,200	14,000	18,000	500	42,500	1,667.09	3,042.65	7,400	1.922433
Hampton Borough.	241	63,000		3,500	25,800	2,700	36,200	1,608.36	2,935.26	7,700	2.003933
High Bridge Borough.	349	6,300		60,500	22,400		145,900	2,494.05	4,551.93	13,875	2.23152
Holland Township.	282	4,900		8,000	8,000		14,300	2,194.14	4,004.56	5,400	1.389723
Kingwood Township.	369	6,000		10,000	10,000		14,900	2,283.33	4,167.34	10,600	1.967403
Lambertville, 1st Ward.	326	8,000	5,000	4,000	109,700	5,000	15,000	6,394.15	11,670.15	25,500	1.787663
Lambertville, 2nd Ward.	259	6,000		9,500	43,500		52,500	3,520.00	6,394.15	25,500	1.787663
Lambertville, 3rd Ward.	538	20,000		310,000	18,500	3,000	354,500	2,412.62	4,403.30	11,500	1.982153
Millford Borough.	578	2,000			20,500	475	22,975	1,765.30	3,221.88	4,900	1.477133
Raritan Township.	474	9,400			20,300	4,400	34,100	3,214.02	5,865.95	13,628	1.871143
Readington Township.	726	12,800			45,100	1,750	59,650	3,905.20	7,137.40	14,870	1.737903
Stockton Borough.	128	3,000	200	2,000	10,300		15,500	645.20	1,178.49	3,050	1.981493
Tewksbury Township.	509	6,000			31,200	3,200	40,500	2,889.29	5,273.40	11,100	1.749253
Union Township.	269	6,900		15,000	18,800	4,000	44,700	1,776.67	3,242.65	5,300	1.524673
West Amwell/Township.	193	3,700			12,000	1,000	16,700	1,293.22	2,360.28	4,500	1.661613
Totals.....	8,970	\$297,400	\$7,100	\$505,300	\$676,650	\$73,625	\$1,560,075	\$56,831.53	\$103,724.13	\$223,142	
County Tax Rate				482							
State School Tax Rate				269573							
Annandale Fire District Tax Rate				24096							
Average Tax Rate on \$100 Valuation				1.76895							

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State school taxes are apportioned.
	Acres.	Lots.										
East Windsor Twp.	9,860				\$800,100	\$1,662	\$119,850		\$921,612	\$200		\$921,412
Ewing Township.					1,877,155	23,310	186,538		2,087,003	28,068		2,088,935
Hamilton Township.					6,639,367	688,238	518,272		7,845,877	215,844	\$24,050	7,654,083
Hightstown Borough.			\$245,910	\$741,875	987,785	9,023	324,250	\$33,025	1,288,033	6,600		1,281,433
Hopewell Borough.			136,859	472,604	609,463	17,113	156,220	19,642	763,154			763,154
Hopewell Township.					2,155,526	9,461	340,192	9,475	2,495,704	3,750		2,491,954
Lawrence Township.	11,303				2,033,080	14,480	179,060	1,200	2,225,400	850		2,224,550
Pennington Borough.			100,143	365,542	465,685	7,573	162,599	11,746	624,111	300		623,811
Princeton Borough.			3,092,925	4,260,210	7,353,135	20,957	851,530	7,000	8,225,622	221,286	26,785	8,030,121
Princeton Township.	9,449				1,861,800	23,526	878,225	1,710	2,786,551	42,585	27,200	2,771,166
Washington Twp.					822,820	5,555	106,515		933,180	150		933,030
West Windsor Twp.	14,968				1,330,360	52,182	182,690	6,400	1,558,832	860		1,557,972
Trenton City.			23,634,325	41,909,875	65,544,200	833,643	12,082,146	2,061,010	*76,244,779	136,535		76,108,244
Totals.			\$27,210,162	\$47,750,106	\$92,510,456	\$1,706,723	\$16,088,087	\$2,151,208	*\$107,999,858	\$657,028	\$77,035	\$107,419,865

*Trenton has a deduction of \$154,200 from net valuation on account of Exempt Real Estate consisting of parsonages only.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1913.—Continued.

TAXING DISTRICT.	Number of polls assessed.	Property exempt from taxation.						Apportionment of taxes.			Tax rate per \$100 valuation.
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
East Windsor Twp.	247	\$40,600	.....	.....	.....	\$1,150	\$41,750	\$2,388.56	\$4,150.99	\$6,730.43	\$1.44
Ewing Township.	512	16,000	.....	\$68,300	\$49,000	.....	123,300	5,337.32	9,295.68	13,327.50	1.34
Hamilton Township.	1,985	200,000	.....	9,000	100,000	34,000	343,000	19,841.43	34,556.72	40,370.50	1.21
Hightstown Borough.	1,528	9,000	.....	.....	81,050	5,200	251,750	3,321.81	5,785.42	15,732.57	1.93
Hopewell Borough.	331	24,600	.....	10,000	22,040	3,500	60,140	1,978.30	3,445.49	6,786.87	1.60
Hopewell Township.	744	15,900	.....	102,000	14,500	10,000	242,400	6,459.82	11,250.68	17,811.95	1.46
Lawrence Township.	570	11,500	.....	.....	55,500	1,100	623,100	5,766.63	10,043.42	15,357.50	1.40
Pennington Borough.	229	10,000	.....	26,100	45,500	1,500	143,100	1,617.08	2,816.38	4,716.15	1.47
Princeton Borough.	543	135,210	3,532,140	161,805	295,265	11,495	4,138,915	20,816.24	36,254.39	71,500.21	1.56
Princeton Township.	306	12,000	.....	6,500	4,800	100	14,400	7,183.61	12,511.29	14,035.00	1.21
Washington Township.	357	2,800	.....	2,000	10,500	600	25,100	2,418.66	4,212.44	5,475.00	1.30
W. Windsor Twp.	311	.....	.....	2,700	10,000	500	16,000	4,038.68	7,033.94	4,400.00	.99
Trenton City.	24,587	1,778,000	195,200	6,908,075	3,020,800	355,100	12,257,175	197,293.26	343,614.11	1,102,338.99	2.18
Totals.	31,250	\$2,261,610	\$4,589,840	\$7,295,480	\$3,708,955	\$424,245	\$18,280,130	\$278,461.40	\$484,979.95	\$1,318,782.47	
State School Rate . . . . .		.....	.....	25923	.....	.....	.....	.....	.....	.....
County Rate . . . . .		.....	.....	.45148	.....	.....	.....	.....	.....	.....

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.											
Cranbury Township.	75	2,766	\$380,993	\$745,730	\$965,035	\$38,403	\$215,355	.....	\$1,218,793	\$300	.....	\$1,218,493	590
Dunellen Borough.	12,106	1,917	.....	1,136,723	1,136,723	69,591	123,954	.....	1,330,268	.....	.....	1,330,268	576
East Brunswick Twp.	349	90	14,750	305,525	745,440	7,048	129,890	.....	882,378	2,600	.....	879,778	526
Helmetta Borough.	887	1,514	.....	.....	320,275	2,235	475,567	.....	798,127	.....	.....	798,127	156
Highland Park Bor.	246	569	117,850	443,975	1,804,362	6,080	268,041	.....	2,078,483	9,150	.....	2,072,833	412
Jamesburg Borough.	21,750	4,500	.....	.....	561,825	12,424	120,114	.....	694,363	12,424	\$3,500	681,939	594
Madison Township.	1,304	3,396	469,705	1,167,800	1,337,505	41,792	253,721	.....	1,015,938	4,200	.....	1,015,938	530
Metuchen Borough.	.....	.....	372,925	580,211	953,136	14,600	172,283	.....	1,140,019	.....	.....	1,140,019	274
Middlesex Borough.	.....	.....	.....	.....	609,845	1,503	479,359	.....	1,090,707	100	.....	1,090,607	381
Milltown Borough.	.....	.....	.....	.....	868,700	8,730	103,850	.....	981,280	.....	.....	972,050	627
Monroe Township.	.....	.....	4,471,077	8,088,393	12,559,470	235,813	2,309,920	.....	15,105,203	75,420	.....	15,029,783	475
New Brunswick City.	7,952	752	452,575	142,825	595,400	15,172	173,425	.....	783,997	.....	.....	783,997	1,925
North Brunswick Twp.	1,460	10,200	5,137,038	8,869,875	14,004,913	1,400,772	5,266,633	\$5,000	20,974,318	47,830	.....	20,626,488	817
Perth Amboy City.	14,552	12,033	1,991,275	499,800	2,911,175	2,971,088	614,102	.....	3,072,185	5,570	.....	3,066,615	875
Piscataway Township.	.....	.....	.....	.....	1,801,176	40,166	130,925	.....	1,971,761	77,494	.....	1,894,267	825
Raritan Township.	2,000	2,045	1,276,200	1,753,575	3,029,775	208,033	1,193,982	.....	4,431,770	18,100	177,141	4,590,811	1,623
Roosevelt Borough.	8,344	1,582	.....	.....	1,767,000	49,274	478,945	.....	2,295,219	200	.....	2,295,019	700
Sayreville Township.	254	4,343	1,154,800	103,500	1,258,100	26,348	511,412	.....	2,921,683	151,524	.....	2,770,059	1,833
South Amboy City.	29,575	527	.....	.....	2,057,640	6,574	257,719	.....	1,542,167	2,500	.....	1,539,667	746
South Brunswick Twp.	1,183	2,242	99,125	169,875	269,000	4,578	58,100	.....	2,537,314	123,920	.....	2,413,394	183
Spotswood Borough.	.....	.....	.....	.....	.....	.....	.....	.....	331,678	.....	.....	331,678	1,200
Woodbridge Township.	.....	.....	.....	.....	3,308,585	1,024,876	1,178,136	.....	5,511,597	322,941	.....	5,188,656	15,597
Totals.	.....	.....	.....	.....	\$54,908,284	\$4,184,502	\$15,190,048	\$5,000	\$74,277,834	\$363,503	\$180,641	\$73,594,972	15,597

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Tax rate per \$100 Valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Cranbury Township.....	\$13,100	.....	.....	\$25,600	\$2,400	\$51,100	\$3,055.54	\$5,637.95	\$8,090.00	\$1.38
Demellen Borough.....	15,000	.....	\$6,500	31,000	.....	29,500	3,353.86	6,155.15	19,625.00	2.19
East Brunswick Township.....	17,400	.....	.....	31,000	.....	26,300	2,206.12	4,079.72	8,443.50	1.98
Edinetta Borough.....	12,000	.....	2,900	31,000	2,400	43,000	2,001.43	3,692.92	5,050.00	1.55
Highland Park Borough.....	30,000	\$2,500	.....	31,200	.....	49,700	5,197.96	9,591.00	20,518.13	2.14
Jamestown Borough.....	29,500	.....	.....	25,000	10,000	57,500	1,710.01	3,135.32	9,862.00	2.14
Madison Township.....	6,500	.....	25,000	5,100	.....	38,600	2,547.63	4,700.73	6,700.00	1.38
Matinecock Borough.....	45,000	.....	9,500	66,000	5,500	129,000	4,675.80	8,626.67	24,550.00	2.03
Middlesex Borough.....	12,000	.....	.....	.....	.....	17,000	2,858.80	5,274.86	8,142.30	1.44
Milltown Borough.....	27,000	2,000	.....	15,000	.....	45,000	2,734.88	5,046.23	11,400.00	1.76
Monroe Township.....	8,500	.....	3,000	15,000	1,000	101,800	2,437.58	4,497.65	9,625.00	2.21
New Brunswick City.....	23,450	1,239,900	150,000	2,400	32,975	3,246,050	37,689.46	69,532.75	225,804.14	2.21
North Brunswick Twp.....	3,500	.....	593,175	1,143,750	111,400	133,100	1,966.01	3,627.55	3,500.00	1.17
North Amboy City.....	459,850	9,000	6,500	3,600	86,600	991,150	51,724.05	95,438.70	260,150.00	1.98
Piscataway Township.....	33,500	.....	133,700	309,000	3,400	79,900	7,690.02	14,189.20	23,203.21	1.47
Raritan Township.....	35,200	.....	3,500	34,500	4,000	69,700	4,750.18	8,764.75	23,272.50	1.87
Roseland Borough.....	36,200	.....	8,500	22,500	.....	66,200	1,512.16	21,241.65	48,850.00	1.84
Sayreville Township.....	30,000	.....	9,000	35,000	5,000	79,000	6,755.12	10,619.03	16,200.00	1.42
South Amboy City.....	31,000	.....	28,200	154,400	9,000	314,500	6,946.35	12,817.05	39,929.00	2.05
South Brunswick Twp.....	23,000	2,500	.....	17,000	1,000	43,500	3,860.95	7,124.03	12,302.78	1.51
South River Borough.....	65,000	.....	27,000	75,100	7,000	174,100	6,051.97	11,166.75	35,080.00	2.06
Spotswood Borough.....	132,500	.....	1,534,500	8,000	.....	15,000	831.75	1,534.65	2,675.00	1.53
Woodbridge Township.....	.....	.....	.....	120,000	7,100	1,814,100	13,011.35	24,007.90	86,947.50	2.29
Totals.....	\$1,307,500	\$1,255,900	\$2,566,375	\$2,179,350	\$280,675	\$7,589,800	\$184,550.68	\$340,523.21	\$909,920.06	

County Rate 4627 per hundred.
 State School 2508 "

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1913.

TAXING DISTRICT.	Number of		Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebtedness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net valuation on which taxes are apportioned.	Number of polls assessed.
	Acres.	acres or lots.											
Atlantic Township.	17,332	735				\$932,035		\$144,537		\$1,076,572		\$1,076,572	251
Easton Township.	3,795	2,152		\$620,467	\$657,785	1,278,252	8,690	137,465		1,424,407	6,250	1,418,157	465
Freehold Township.	20,960	1,157		1,722,565	1,588,375	3,310,940	36,281	906,420	25,980	4,227,661	4,104	4,223,557	894
Holmdel Township.	11,187					880,530		179,725		1,059,682	2,688	1,056,994	326
Howell Township.	30,910	210				1,080,085	4,003	88,335		1,152,403	625	1,151,778	727
Mantoloking Township.	18,001					1,939,380	8,647	164,849		1,104,876	700	1,104,176	335
Marlboro Township.	17,220	201				1,300,800	11,798	176,030	18,966	1,463,516	2,700	1,460,816	409
Matawan Township.	4,144	1,200		286,200	303,400	589,600		156,500		690,828		690,828	334
Middletown Township.	23,616					4,677,825	15,749	515,835	1,400	5,207,829	38,750	5,169,079	899
Neptune Township.	3,560	6,319		2,503,729	3,744,900	6,248,629	19,585	709,469		7,087,900	39,500	7,048,400	387
Ocean Township.	3,858	1,430		1,582,820	1,531,273	3,114,092	17,584	200,598		3,337,733	13,151	3,324,582	
Raritan Township.	4,186	1,688		584,223	798,076	1,382,122	7,683	163,358	6,100	1,545,480	9,020	1,536,460	350
Shrewsbury Township.	28,952			982,440	878,225	1,860,665	7,598	234,685	13,180	1,987,779	28,620	1,959,159	554
Upper Freehold Twp.	12,700					1,398,215	13,982	393,050	9,924	1,791,119	7,450	1,783,669	583
Wall Township.						1,844,670		128,470		1,973,140		1,973,140	982
Asbury Park City.		3,667		6,132,600	6,161,400	12,294,000	71,884	1,664,786	69,350	13,861,072	112,123	13,748,949	2,401
Atlantic Highlands Bor.	944	2,248		772,680	1,000,795	1,773,475		234,371	50,860	2,007,846	500	2,007,346	509
Atlantic Borough.	292			62,135	232,216	294,351		130,995	8,700	436,046	700	435,346	212
Allenhurst Borough.	185			929,675	1,477,460	2,407,025	13,308	288,135		2,695,160	2,500	2,692,660	95
Avon Borough.		900		473,900	1,076,650	1,550,550	8,314	126,244		1,676,794	x37,945	1,638,849	
Belmar Borough.		1,860		1,364,948	1,827,900	3,192,848	19,402	224,100		3,436,950	5,000	3,431,950	400
Bradley Beach Bor.		1,600		1,025,300	1,109,875	2,135,175	21,304	129,723		2,264,900	14,902	2,250,000	427
Deal Borough.		953		2,745,400	2,886,700	5,632,100	11,334	378,844		6,017,278	23,500	6,003,778	139
Englishtown Borough.		237		63,786	182,560	246,346	2,180	78,668		327,178	2,200	324,978	131
Farmingdale Borough.		211		36,860	108,700	145,560	12,055	37,215		182,775		182,775	112

x Deduction of \$37,945 in Avon made to correct an error in 1912.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1913.—Continued.

TAXING DISTRICT.		Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
		Acres.	Lots.										
Fair Haven Borough...	607		826	469,107	508,900	978,007	.....	88,511	3,000	1,063,518	.....	1,063,518	183
Highlands Borough...	33		688	243,325	396,100	639,425	8,216	65,525	.....	713,166	.....	713,166	372
Keyport Borough...	838			435,040	1,024,255	1,459,295	5,921	316,408	46,055	1,735,569	375	1,735,194	839
Long Branch City...	.....		6,486	6,625,860	6,837,395	13,463,255	228,007	1,862,781	99,935	15,463,108	67,835	15,395,273	2,126
Manasquan Borough...	215		404	96,000	680,530	776,530	15,707	172,271	.....	964,508	1,650	962,858	345
Matawan Borough...	145		427	.....	.....	614,550	6,009	203,028	.....	823,587	.....	823,587	374
Monmouth Beach Bor...	245		465	529,800	589,500	1,119,300	15,926	119,656	.....	1,254,882	.....	1,254,882	96
Neptune City Borough...	719		322	152,960	157,590	310,550	1,870	65,007	.....	377,457	.....	377,457	122
Rumson Borough...	2,599		859	1,572,750	2,421,050	3,993,800	47,994	640,734	188,000	4,446,534	13,300	4,446,534	185
Sea Bright Borough...	.....		44	1,692,483	3,177,017	4,869,500	82,847	926,344	31,075	6,112,763	.....	6,099,463	1,889
Sea Bright Borough...	5		.....	1,658,750	937,320	2,596,070	82,847	176,304	7,000	2,983,270	15,300	2,967,970	153
Spring Lake Borough...	.....		2,340	1,311,255	1,399,450	2,710,805	19,250	253,215	.....	2,983,270	7,730	2,975,540	240
W. Long Branch Bor...	1,395		644	384,746	352,215	1,136,961	.....	143,039	.....	1,280,000	10,878	1,269,122	142
Totals.....	210,811	41,216		\$36,518,735	\$43,469,417	\$94,418,653	\$895,094	\$12,592,267	\$582,768	\$107,323,246	\$478,222	\$106,845,024	18,658

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.				Local tax.	Tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	District Court tax.		
Atlantic Township.....	\$6,000	.....	\$1,500	\$8,500	\$500	\$16,500	\$2,788.62	\$4,351.33	.....	\$4,800.00	\$1.12
Easton township.....	40,000	.....	1,000	46,500	1,000	88,500	3,673.40	5,731.96	.....	17,833.00	1.94
Freehold Township.....	81,300	20,000	102,000	117,000	9,000	329,300	10,940.03	17,070.96	\$117.87	14,570.00	1.13
Holmdel Township.....	11,400	.....	.....	31,100	3,000	45,500	2,737.91	4,272.19	.....	11,526.00	1.76
Howell Township.....	12,000	.....	.....	21,400	15,000	48,400	2,983.42	4,465.30	.....	10,475.00	1.58
Manalapan Township.....	4,800	.....	.....	11,000	2,075	17,875	2,860.12	4,462.89	.....	8,177.50	1.32
Marlboro Township.....	8,700	300	.....	22,500	2,700	34,200	3,791.68	5,916.52	.....	8,320.00	1.24
Matavon Township.....	6,000	.....	.....	3,000	1,000	10,000	1,789.46	2,792.21	.....	10,935.00	1.61
Middletown Township.....	132,000	.....	1,000	69,400	32,600	235,000	13,350.27	20,831.96	.....	66,611.50	1.96
Millstone Township.....	9,700	.....	.....	15,700	.....	25,400	2,491.07	3,887.04	.....	6,000.00	1.30
Neptune Township.....	92,600	.....	29,500	133,750	13,500	269,350	18,204.70	28,406.81	\$74.29	50,091.58	1.39
Ocean Township.....	26,000	.....	4,700	35,100	.....	65,800	8,596.84	13,414.60	275.84	26,505.00	1.47
Raritan Township.....	25,800	.....	1,600	10,300	1,300	39,000	2,805.10	4,377.04	.....	7,750.00	1.93
Shrewsbury Township.....	31,000	.....	12,500	78,000	11,000	132,500	5,338.92	8,330.87	.....	25,980.00	1.83
Upper Freehold Twp.....	6,250	.....	.....	21,500	2,000	29,750	4,634.28	7,231.32	.....	8,950.00	1.14
Wall Township.....	30,000	.....	180,000	20,000	3,000	233,000	5,080.01	7,880.06	.....	16,500.00	1.52
Asbury Park City.....	133,000	.....	580,000	273,700	.....	986,700	35,613.47	55,571.83	1,710.37	282,476.62	*2.73
Atlantic Highlands Bor.....	45,000	.....	153,500	72,400	.....	270,900	5,439.60	8,487.97	.....	32,655.43	*2.22
Allenhurst Borough.....	6,000	.....	23,200	29,800	.....	59,000	1,129.25	1,792.01	.....	6,000.00	1.68
Avon Borough.....	.....	.....	133,750	10,250	.....	144,000	6,979.21	10,890.41	223.94	35,000.00	1.98
Belmar Borough.....	28,300	.....	30,000	54,700	.....	113,000	3,310.79	5,166.13	.....	30,204.68	*2.98
Bradley Beach Borough.....	89,800	.....	188,500	83,100	.....	359,800	8,888.02	13,868.96	426.85	61,642.79	*2.36
Deal Borough.....	.....	.....	14,300	67,400	.....	171,500	5,893.23	9,180.24	282.54	43,685.00	2.60
Englishtown Borough.....	.....	.....	175,000	41,000	.....	216,000	15,499.38	24,185.47	497.33	76,200.00	1.96
Farmington Borough.....	16,000	.....	4,900	24,300	.....	45,200	8,641.87	1,313.57	.....	6,632.00	1.68
Farmingdale Borough.....	7,000	.....	.....	35,000	.....	42,000	504.69	787.43	.....	1,550.00	1.47

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1913.—Concluded.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Local tax.	Tax rate per \$100 value—Mon.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	District Court tax.		
Fair Haven Borough.....	12,000	.....	.....	32,500	.....	44,500	2,754.81	4,298.56	.....	10,300.00	1.64
Highlands Borough.....	13,000	.....	4,750	14,700	.....	32,450	1,847.32	2,882.50	.....	10,095.00	2.10
Keyport Borough.....	78,900	.....	146,500	57,100	3,000	285,500	4,494.60	7,013.37	.....	36,290.00	*2.77
Long Branch City.....	394,450	73,000	163,600	627,425	.....	1,258,475	39,577.25	62,225.08	1,279.54	243,498.00	2.25
Manasquan Borough.....	15,000	.....	.....	68,100	.....	83,100	2,494.08	3,891.72	.....	12,135.00	1.93
Matawan Borough.....	34,000	.....	1,000	41,000	700	76,700	2,133.33	3,328.80	.....	11,623.03	*2.08
Monmouth Beach Bor.....	10,000	.....	5,000	18,500	.....	33,500	3,250.48	5,072.03	.....	4,800.00	1.05
Neptune City Borough.....	10,000	.....	700	.....	.....	15,000	977.76	1,525.62	46.95	6,020.00	2.28
Rumson Borough.....	81,500	.....	.....	170,800	10,000	263,000	11,517.57	17,972.18	.....	34,230.00	1.44
Sea Bright Borough.....	177,000	15,000	229,000	327,910	.....	748,910	15,799.03	24,653.04	.....	87,832.26	*2.10
Spring Lake Borough.....	40,000	.....	8,000	42,000	.....	90,000	4,488.46	7,003.78	.....	17,500.00	1.68
West Long Branch Bor.....	6,300	.....	227,525	56,550	.....	290,375	7,707.37	12,026.65	.....	54,452.00	*2.50
Totals.....	\$1,800,100	\$108,000	\$2,428,325	\$2,802,985	\$128,275	\$7,267,685	\$276,754.78	\$431,850.00	\$6,000.00	\$1,407,086.39	1.55

*Denotes rates fixed in accordance with Hillery Maximum Tax Act.

First District Court Tax Rate0125
 Second District Court Tax Rate00835
 State School Tax Rate2591
 County Tax Rate4042

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1913.

TAXING DISTRICT.																			
Number of acres or lots.		Value of land without improvements.		Value of improvements.		Total valuation of real es- tate exclusive of second class railroad property.		Valuation of second class railroad property.		Valuation of personal estate.		Net valuation taxable.		Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.		Net valuation on which taxes are apportioned.		Number of polls assessed	
Acres.	Lots.																		
Boonton Township.....	4,899	39				\$190,325	\$187	\$21,850.00	\$212,362.00	\$300.00	\$212,062.00	113							
Chatham Township.....	5,345	72				680,315		50,590.00	730,905.00	4,550.00	726,355.00	193							
Chester Township.....	16,985	203				653,425	7,462	101,098.00	761,885.00	4,798.49	757,186.51	351							
Denville Township.....	7,247	987				544,375	18,120	23,600.00	586,095.00		586,095.00	240							
Hanover Township.....	27,371	3,844	\$1,374,000	\$1,643,110		3,017,110	42,028	365,035.60	3,424,173.60	23,255.00	3,400,918.60	1,131							
Jefferson Township.....	24,258	178	414,445	361,980		776,425	40,104	77,900.00	894,429.00		894,429.00	310							
Mendham Township.....	10,727	50	460,050	152,650		612,700	478	57,500.00	670,678.00	10,200.00	660,478.00	199							
Montville Township.....	11,015	361				654,750	13,343	75,800.00	743,893.00	150.00	743,743.00	399							
Morris Township.....	8,091	268	1,415,800	2,340,300		3,756,100	9,359	602,000.00	4,367,459.00	17,250.00	4,230,209.00	590							
Mt. Olive Township.....	17,429	268				595,800	8,575	82,248.00	686,623.00	2,133.00	684,490.00	309							
Passaic Township.....	18,113	366				1,445,300	11,107	189,350.00	1,645,757.00	16,900.00	1,628,857.00	420							
Pequanook Township.....	19,742	2,026	404,895	538,825		943,720	12,407	93,285.00	1,049,412.00	1,050.00	1,048,362.00	497							
Randolph Township.....	11,220	611				629,900	127,007	103,700.00	860,607.00	960.00	859,657.00	572							
Rockaway Township.....	22,669	297				1,445,400	15,207	136,810.00	1,597,417.00	25,230.00	1,572,187.00	950							
Roxbury Township.....	11,438	680				900,095	233,365	225,608.00	1,359,068.00	4,250.00	1,354,818.00	483							
Washington Township.....	24,990	294	298,070	611,025		810,245	6,502	140,050.00	956,797.00	10,575.00	946,222.00	591							
Butler Borough.....	608	601	648,950	436,800		1,085,750	14,671	171,050.00	1,271,471.00	3,100.00	1,268,371.00	626							
Chatham Borough.....	807	1,175	680,125	829,910		1,510,035	7,683	163,553.50	1,681,271.50	17,450.00	1,663,821.50	513							
Florham Park Borough.....	4,739	16	458,510	930,352		1,388,862		111,825.00	1,500,687.00	28,750.00	1,500,687.00	513							
Madison Borough.....	1,030	163	1,425,460	2,043,290		3,866,042	34,400	352,350.00	4,252,792.00		4,252,792.00	849							
Mendham Borough.....	3,320	626	607,095	175,900		782,995	34,400	126,450.00	910,515.00	1,700.00	908,815.00	314							
Mt. Arlington Borough.....	1,049	280	231,450	266,700		498,150	1,070	60,550.00	576,438.00	1,600.00	574,838.00	79							
Netcong Borough.....	384	300	68,350	304,100		417,282	17,738	70,080.00	533,714.00	1,800.00	531,914.00	298							
Rockaway Borough.....	300	454	178,200	585,100		773,300	20,296	95,300.00	888,896.00	6,300.00	882,596.00	437							
Wharton Borough.....	964	646	240,650	330,550		571,200	18,514	383,550.00	973,264.00	9,050.00	964,214.00	437							
Boonton Town.....	713	1,520	539,400	1,607,300		2,469,929	37,649	342,850.38	2,850,428.38	13,430.00	2,836,998.38	735							
Dover Town.....			903,050	2,688,300		4,195,132	94,175	523,550.00	4,812,857.00	1,781.00	4,811,076.00	1,893							
Morristown Town.....						10,237,920	98,580	1,682,630.00	12,019,030.00	121,780.00	11,897,250.00	3,000							
Totals.....	254,349	17,159	\$10,339,500	\$15,856,192	\$45,452,582	\$936,399	\$6,430,043.48	\$52,819,024.48	\$448,332.49	\$52,370,691.99	\$16,656								

BOARD OF EQUALIZATION OF TAXES.

Abstract of Rates and Exemptions in the County of Ocean, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
Barnegat City.....	54	1,366	\$63,369	\$34,835	\$98,204	\$5,163	\$4,980	\$108,347			\$108,347	23
Bay Head.....		560	460,225	487,650	947,875	3,965	40,550	992,390			992,390	93
Beach Haven.....	182	3,290	458,015	372,040	830,055	6,988	57,080	894,133			894,133	68
Berkeley.....	24,067	8,028	514,025	315,425	829,450	18,527	55,925	903,902		\$1,550	902,177	155
Brick.....	11,787	1,804	373,851	295,300	669,151	1,58	52,822	721,931	150		721,781	484
Dover.....	20,948	13,564	811,471	666,900	1,478,371	3,462	250,339	1,732,172	29,528	10,800	1,713,444	747
Eaglewood.....	3,979	4,501	63,300	79,839	143,239	846	30,943	175,028	200		174,828	157
Harvey Cedars.....	305	1,407	43,960	33,122	77,082	2,281	2,235	81,598	2,201		79,397	20
Island Heights.....	11	1,478	280,315	178,985	459,300	2,580	25,035	466,915			466,915	103
Jackson.....	49,872	11,221	267,670	177,033	444,703	1,160	39,200	485,063	12,805		472,258	390
Lacy.....	34,832	1,190	138,899	133,450	272,349	3,871	42,938	319,158			319,158	187
Lakewood.....	9,901	3,303	207,875	3,211,490	5,289,365	48,189	1,122,671	6,460,225	259,250		6,200,975	737
Lavallette.....	23	1,696	166,725	74,825	241,550	1,590	9,830	253,070	16,216		236,854	34
Little Egg Harbor.....	13,263	97,005	149,060	246,065	395,125	11	40,616	286,992	275		286,417	111
Long Beach.....	2,220	5,038	509,994	82,045	592,039	6,906	9,900	608,945	665		608,180	30
Manchester.....	62,298	9,516	224,155	190,675	414,830	47,665	67,317	529,812	9,099		520,713	254
Mantoloking.....		131	109,800	105,100	214,900	2,965	10,264	228,129			228,129	12
Ocean.....	8,271	1,292	76,862	66,332	143,194	1,821	22,077	167,092			167,092	123
Plumsted.....	18,383		189,236	323,801	513,037	7,764	100,485	621,286	910	225	620,601	309
Point Pleasant Beach.....	360	1,977	612,490	684,450	1,296,940	28,065	148,188	1,473,193	20,230		1,452,963	168
Sea Side Heights.....	8	2,177	307,622	33,850	341,472	100	34,117	375,589			341,117	55
Sea Side Park.....		2,127	441,015	255,515	696,530	11,947	65,130	773,607	675		772,932	86
Stafford.....	20,760	6,598	133,965	165,030	298,995	3,566	36,245	338,806	14,760		324,046	290
Surf City.....		990	171,634	8,995	180,629	1,903	2,252	84,784			84,784	18
Tuckerton.....	152	442	91,800	277,050	368,850	5,670	94,325	468,845	1,000		469,845	216
Union.....	12,594	3,370	175,020	189,862	364,882	11,468	74,917	450,767	375		450,392	261
Totals.....	294,400	87,884	\$8,740,298	\$8,592,269	\$17,332,557	\$228,641	\$2,407,709	\$19,968,907	\$370,604	\$13,575	\$19,611,878	5,071

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Rates and Exemptions in the County of Ocean, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Baregat City.....	\$1,200		\$11,400	\$100		\$12,700	\$283.79	\$499.04	\$985.00	\$1.64
Bay Head.....	2,100		11,200	9,100		22,700	2,596.37	4,570.94	12,776.74	2.01
Beach Haven.....	14,800		71,200	19,800		105,800	2,342.00	4,118.37	11,300.00	1.99
Berkeley.....	12,800		5,700	10,950	\$5,750	29,500	2,363.07	4,165.32	6,890.00	1.48
Brick.....	11,600		61,600	10,300	3,500	25,500	1,890.56	3,324.54	9,295.71	2.01
Dover.....	30,000			55,700	11,800	155,500	4,488.02	7,895.30	22,433.33	2.01
Eagleswood.....	3,200			7,700	1,000	11,900	457.83	773.54	2,284.59	2.01
Harvey Cedars.....			6,000	200		6,200	207.96	366.08	1,000.00	1.95
Island Heights.....	1,200		4,800	6,200		12,200	1,222.99	2,150.60	8,412.16	2.03
Jackson.....	8,400			17,800	5,000	31,200	1,236.99	2,177.40	6,335.37	1.84
Lacy.....	2,500		9,000	10,100		21,600	835.97	1,470.03	2,650.00	*2.01
Lakewood.....	117,800	\$10,700	12,000	144,000	7,000	291,500	16,242.21	28,605.76	80,935.87	*2.01
Lavalette.....				750		750	620.39	1,093.70	3,500.00	2.19
Little Egg Harbor.....	4,050		40,000	800		4,850	750.21	1,279.55	2,633.00	2.03
Long Beach.....	500					40,500	1,593.01	2,801.39	7,593.38	2.01
Manchester.....	3,100		2,600	3,285	250	11,635	1,363.90	2,399.94	6,750.00	2.09
Mantoloking.....				4,200		6,800	597.64	1,050.76	2,325.00	1.78
Ocean.....	1,200		2,000	4,000	18,000	23,200	437.66	769.62	750.00	*1.73
Plumsted.....				14,400		23,800	1,625.54	2,752.99	5,457.00	*1.47
Point Pleasant Beach.....	32,000		6,500	59,400		97,900	3,905.75	6,695.78	19,109.64	2.01
Sea Side Heights.....				4,700			898.04	1,522.07	4,476.54	2.01
Sea Side Park.....	1,300		24,020			30,020	2,024.54	3,560.24	9,964.72	2.01
Stafford.....	3,200			10,400	2,100	15,700	848.80	1,437.51	3,100.00	1.62
Surf City.....	1,000		1,000	1,000		3,000	222.07	390.51	1,345.91	2.31
Tuckerton.....	14,000		4,500	15,000		33,500	1,230.66	2,084.23	5,827.50	1.95
Union.....	7,000		1,000	14,000	3,500	25,500	1,179.71	2,074.57	5,136.00	1.87
Totals.....	\$269,940	\$10,700	\$274,520	\$419,585	\$59,400	\$1,034,145	\$51,368.68	\$90,013.17	\$243,507.45	

*Inside of fire district.
 †Outside of fire district.
 State School Tax Rate per \$100 Valuation26193 }
 County Tax Rate per \$100 Valuation4436 }
 District Court Tax Rate per \$100 Valuation017 }
 .4608

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.									
PATERSON.											
First Ward.	142 1/2	2,598 1/2	\$1,615,455	\$3,119,150	\$4,734,605		\$322,080	\$5,056,685			2,460
Second Ward.	12 1/2	10,372 1/2	2,799,503	4,427,200	7,226,705		816,250	8,042,955			3,244
Third Ward.	16 1/2	7,878 1/2	2,557,455	5,345,350	7,902,815		1,240,900	9,143,715			2,583
Fourth Ward.		7,389 1/2	5,653,055	8,440,100	13,993,155		2,162,900	16,156,055			3,199
Fifth Ward.		2,117	5,939,890	6,539,120	12,479,010	\$508,091	2,640,583	15,438,593	\$176,003	103,299,737	1,545
Sixth Ward.		877	2,881,060	2,723,600	5,604,660		2,640,790	8,245,450			1,871
Seventh Ward.		3,222	1,643,010	2,650,640	4,293,650		1,911,950	6,205,600			1,463
Eighth Ward.		4,015	1,164,780	2,099,160	3,263,940		576,870	3,840,810			1,538
Ninth Ward.		3,072	4,176,455	6,439,650	10,616,105		2,302,500	12,918,605			3,004
Tenth Ward.		5,210	1,830,960	2,990,300	4,821,260		955,840	5,777,100			2,018
Eleventh Ward.		14,805	4,705,706	6,722,625	11,428,331		911,800	12,340,131			2,515
2nd Class R. R. Property.	106 1/2							508,091			
PASSAIC.											
First Ward.		3,282	3,005,700	5,407,150	8,412,850		2,510,025	10,922,875	82,350	44,928,967	1,040
Second Ward.		4,065	3,131,950	4,062,625	7,194,575	151,217	1,518,775	8,713,350			1,501
Third Ward.		11,647	3,953,775	4,645,650	8,599,425		1,355,325	9,954,750			1,427
Fourth Ward.		4,860	4,417,825	8,064,725	12,482,550		2,786,575	15,269,125			1,978
2nd Class R. R. Property.								151,217			
Aquackarunk Township.	4,658 1/4	17,800 3/4	3,905,500	5,044,525	8,950,025	53,692	1,338,990	10,942,707	5,000	10,937,707	1,978
Little Falls Township.	2,856 1/2	2,580 1/2	754,300	1,374,600	2,128,900	13,490	553,900	2,686,290	4,385	2,691,905	867
Hawthorne Borough.	1,361 1/4	6,419 1/2	791,360	1,071,200	1,862,560	75,424	341,205	2,279,189	7,015	2,272,174	878
Wayne Township.	14,481 1/4	943	786,790	1,161,850	1,948,640	16,097	209,600	2,174,337	10,713	2,163,624	345
Pompton Township.	26,935 1/4	946	679,100	1,207,050	1,886,150	38,079	224,350	2,145,579	2,025	2,144,554	1,222
West Milford Township.	46,259	116	922,500	759,325	1,681,825	10,673	158,350	1,850,848	5,900	1,844,948	456
Totowa Borough.	2,119 1/2	2,402	519,885	888,846	1,408,731	5,019	180,743	1,594,483	700	1,593,783	288
Haledon Borough.	523 3/4	1,326	452,100	900,725	1,352,825		183,825	1,536,650	4,775	1,531,875	741
Pompton Lakes Borough.	1,194 1/2	929 1/2	314,675	520,065	834,740	5,617	277,360	1,113,717	1,040	1,113,717	334
Prospect Park Borough.	134 3/4	1,817	349,100	599,100	948,200		41,300	989,500		988,460	770
North Haledon Borough.	2,078	582	154,305	188,395	342,700		23,675	366,375		366,375	211
Totals.	102,867 1/2	121,273 1/2	\$58,826,176	\$87,092,726	\$146,818,902	\$878,399	\$28,486,441	\$176,183,742	\$303,906	\$175,879,836	38,476

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Total amount of exempt property.	Apportionment of taxes.			Tax rate per \$100 valuation.	
	Other school property.			Church and charitable.			Cemeteries and grave-yards.	State school tax.	County tax.		Local tax.
	Public schools.	Public property.	Other school property.								
PATERSON.											
First Ward.....	\$242,950		\$38,400	\$27,400	\$138,400		\$447,150				
Second Ward.....	163,800		16,400	297,250	292,500	\$15,000	744,950				
Third Ward.....	204,400		6,500	18,750	125,200		354,850				
Fourth Ward.....	170,350			148,450	567,650		886,450				
Fifth Ward.....	68,000		25,700	1,028,020	1,058,490	74,000	2,254,210	\$271,296.05	\$329,386.71	\$1.76	
Sixth Ward.....	66,700				46,000		106,700				
Seventh Ward.....	22,000		70,000	206,050	484,700		782,750				
Eighth Ward.....	165,600				12,500		220,900				
Ninth Ward.....	791,000		64,000	924,600	1,140,500		2,920,100				
Tenth Ward.....	103,000		42,000	13,150	554,425		712,575				
Eleventh Ward.....	401,450			210,925	166,165	300,000	1,078,540				
2nd Class R. R. Property.											
PASSAIC.											
First Ward.....	147,200			193,800	311,875		652,875				
Second Ward.....	432,825			10,000	236,000	10,000	688,825	117,999.46	143,260.47	1.62	
Third Ward.....	464,975			174,325	349,850		989,150				
Fourth Ward.....	407,000	230,000		30,000	984,500		1,651,500				
2nd Class R. R. Property.											
Acquanokanok Township.	247,300			236,525	72,750	52,200	608,775	28,726.42	34,874.35	1.26	
Little Falls Township.	36,300				44,500	1,000	81,800	7,070.94	8,562.48	1.69	
Hawthorne Borough.	84,300				34,000	1,000	119,300	5,968.73	7,243.96	1.42	
Wayne Township.	31,000			150,000	21,000		202,000	5,683.55	6,897.64	1.94	
Pompton Township.	34,800	2,000			17,800		54,600	5,637.85	6,844.36	1.40	
West Milford Township.	8,550			100,000	23,400	200	132,150	4,845.83	5,882.54	1.95	
Toiowa Borough.	25,000			59,000	45,800	43,700	173,500	4,186.30	5,081.61	1.63	
Haledon Borough.	37,800			24,100		9,200	71,100	4,023.70	4,884.15	1.66	
Pompton Lakes Borough.	12,500			37,000	30,000	2,500	82,000	2,925.62	3,550.64	1.71	
Prospect Park Borough.	58,900			1,200	7,700		67,800	2,596.70	3,161.20	1.93	
North Haledon Borough.	15,000			1,500			16,500	962.10	1,168.37	1.93	
Totals.....	\$4,436,700	\$495,000	\$3,924,845	\$6,735,705	\$508,800	\$16,101,050	\$461,923.25	\$560,808.48	\$1,907,828.62		

County Tax Rate3189
State School Rate2626

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.											
Salem, East Ward.....	273	915	\$480,245	\$1,239,745	\$1,719,990	\$21,968	\$511,782	\$26,550	\$2,227,170	\$5,157	\$1,600	\$2,223,613	981
Salem, West Ward.....	251	800	319,440	910,870	1,230,310	.....	476,865	50,925	1,656,250	4,475	.....	1,661,775	715
Esplanade.....	7,728	27	256,310	.....	256,310	.....	63,963	.....	320,273	.....	.....	320,273	91
Manassas.....	25,464	86	1,040,251	32,450	1,072,701	3,778	238,387	6,475	1,308,311	1,000	.....	1,307,311	594
L. A. Creek.....	25,314	160	528,635	107,475	636,110	3,778	180,260	4,975	791,395	1,405	.....	799,990	345
Quinton.....	13,551	116	474,243	99,793	574,036	2,174	141,330	16,000	698,237	6,346	.....	691,891	313
Albany.....	18,404	220	575,125	99,793	674,920	4,240	169,214	5,350	843,024	1,500	.....	841,524	438
U. P. Neck.....	13,602	179	404,119	114,370	518,489	.....	177,601	500	725,034	.....	.....	725,034	273
U. P. Neck.....	10,483	29	661,455	118,700	780,155	20	177,601	.....	957,776	300	60	957,536	173
Panama Grove Borough.....	89	616	153,375	524,173	677,552	17,078	151,178	.....	855,808	250	.....	855,558	559
Panama.....	133	133	425,669	151,583	577,252	3,754	111,108	.....	692,409	65	.....	692,354	329
Pittsboro.....	12,313	102	1,298,550	.....	1,298,550	2,519	304,981	.....	1,603,550	5,950	1,800	1,602,200	376
Woodburn Borough.....	20,750	506	291,050	614,150	905,200	6,558	318,740	26,500	1,203,698	1,800	225	1,202,123	361
Upper Pittsboro.....	24,200	77	1,198,158	.....	1,198,158	3,707	245,779	1,800	1,441,794	50	.....	1,441,744	541
Pittsboro.....	24,537	235	634,800	.....	634,800	3,253	85,735	1,400	723,778	200	.....	723,178	476
Elmer Borough.....	237	445	131,925	357,100	489,025	7,723	144,720	5,700	636,708	.....	.....	636,708	274
Totals.....	194,301	4,438	\$8,971,350	\$4,267,203	\$13,238,553	\$76,772	\$3,416,573	\$145,285	\$16,586,613	\$28,488	\$3,665	\$16,561,810	6,842

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Salem, East Ward.	\$50,000	.....	\$102,500	\$15,700	\$20,000	\$29,500	\$5,965.79	\$13,341.67	\$34,075.70	\$2.40
Salem, West Ward.	15,000	.....	.....	62,000	11,700	88,700	4,432.18	9,910.85	25,340.62	2.40
Elmhoro.	2,500	.....	.....	.....	100	2,600	3,859.54	1,921.64	1,729.47	1.41
Mannington.	9,000	.....	25,000	5,700	.....	39,700	3,507.70	7,843.86	9,812.33	1.62
L. A. Creek.	5,800	.....	.....	7,900	.....	13,700	2,190.10	4,739.95	4,273.53	1.41
Quinton.	4,000	.....	10,000	15,500	100	29,600	1,856.96	4,151.35	3,211.89	1.33
Alloway.	6,200	.....	.....	33,000	200	39,400	2,288.37	5,049.15	6,329.68	1.62
L. P. Neck.	5,800	.....	8,000	10,000	6,000	29,800	1,945.54	4,350.90	4,640.21	1.62
U. P. Neck.	4,300	.....	15,000	.....	100	19,400	2,301.56	5,145.22	5,832.87	1.55
Pennsgrove Borough.	9,500	.....	.....	50,500	3,000	63,000	2,906.22	5,133.34	9,137.12	1.64
Oldmans.	5,500	.....	2,500	12,000	1,200	21,200	1,888.22	4,153.14	5,103.06	1.62
Pittsgrove.	6,000	.....	.....	16,500	800	23,300	4,208.36	9,613.20	16,083.50	1.87
Woodgrove Borough.	5,600	.....	45,500	33,300	3,800	88,200	3,225.06	7,212.73	13,842.59	2.02
Upper Pittsgrove.	7,900	.....	5,000	36,200	3,500	52,600	3,806.48	8,650.46	7,497.32	1.39
Pittsgrove.	13,850	.....	.....	12,000	1,500	27,350	1,940.54	3,539.06	8,101.82	1.69
Elmer Borough.	9,000	.....	9	39,900	.....	54,900	1,706.11	3,814.24	5,912.08	1.80
Totals.	\$159,950	.....	\$220,000	\$481,500	\$52,000	\$913,450	\$44,438.73	\$99,370.86	\$161,006.72	

Abstract of Rates and Exemptions in the County of Somerset, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
Bedminster.....	16,150	.....	Farm	Land.	\$1,075,050	\$717	\$125,850	.....	\$1,201,617	\$4,700	\$1,196,917	317
Bernards.....	25,571	.....	\$1,665,685	\$3,193,540	4,859,225	41,566	765,325	.....	5,666,116	64,340	5,601,776	900
Branchburg.....	12,324	.....	Farm	Land.	840,942	12,242	165,635	.....	1,012,069	7,200	1,004,869	262
Bridgewater.....	20,767	.....	1,894,225	986,875	2,881,100	18,326	634,704	\$6,800	3,530,830	33,200	3,497,630	1,049
Bound Brook Borough.....	640	.....	751,550	1,581,750	2,333,300	49,620	424,883	3,300	2,802,303	50,866	2,751,437	1,108
Franklin.....	27,500	.....	Farm	Land.	2,202,800	48,904	314,960	5,500	2,563,464	26,405	2,537,059	635
Hillsborough.....	34,000	.....	Farm	Land.	2,894,420	34,515	367,511	19,400	3,277,046	51,808	3,225,238	627
Montgomery.....	19,187	.....	Farm	Land.	990,284	15,269	177,922	9,110	1,174,365	27,700	1,146,665	352
Millstone Borough.....	400	.....	51,632	41,448	93,080	.....	17,668	200	110,548	700	109,848	49
North Plainfield.....	6,087	.....	334,420	257,350	591,770	.....	75,001	.....	666,771	4,200	662,571	117
North Plainfield Boro.....	1,273	.....	1,296,300	2,694,550	3,990,850	.....	359,800	5,700	4,344,950	20,500	4,324,450	1,106
Peapack & Gladstone Bor.....	3,724	.....	302,600	774,800	1,077,400	19,102	229,750	.....	1,326,252	.....	1,326,252	318
Rocky Hill Borough.....	400	.....	46,278	129,175	175,453	.....	82,837	.....	258,290	.....	258,290	79
South Bound Brook Boro.....	400	.....	124,920	384,775	509,695	5,365	128,548	.....	643,608	2,100	642,508	231
Somerville Borough.....	588	.....	1,260,202	2,332,619	3,592,821	76,546	923,139	46,581	4,545,925	22,705	4,523,220	1,230
Warren.....	12,212	.....	Farm	Land.	603,025	.....	49,000	.....	652,025	7,200	644,825	257
Totals.....	181,223	.....	\$7,727,812	\$12,376,982	\$28,711,215	\$322,172	\$4,842,583	\$99,791	\$33,776,179	\$322,914	\$33,453,265	8,727

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1913.—Continued.

TAXING DISTRICT	Property exempt from taxation.					Apportionment of taxes.			Tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Bedminster.....	\$14,500			\$37,000	\$3,000	\$54,500	\$3,144.99	\$7,151.50	\$10,574.22
Berms.....	114,000			86,500		200,500	14,719.09	33,610.66	64,027.11
Branchburg.....	5,600			8,000	3,325	16,925	2,640.38	5,029.21	5,501.38
Bridgewater.....	29,500	\$10,000		68,500	4,300	122,300	9,190.38	20,985.78	19,066.47
Bound Brook Borough.....	130,500	5,900	10,000	75,000	20,000	241,400	7,229.49	16,508.62	34,664.47
Bristol.....	12,445	1,925		62,700	8,250	85,320	6,468.32	15,222.35	14,868.08
Hillsborough.....	7,700			27,500	1,700	36,900	8,474.55	18,351.43	16,385.23
Montgomery.....	3,000		950,000	27,680	3,000	977,680	3,012.70	6,870.43	5,210.18
North Plainfield.....	6,000			32,000		38,000	2,888.49	3,678.09	4,088.52
North Plainfield Borough.....	100,000		11,300	93,000	3,000	187,300	11,748.95	3,873.43	9,498.15
Papack and Gladstone Boro.....	25,000		3,000	25,000	2,000	55,000	3,482.81	25,847.70	60,329.30
Rocky Hill Borough.....	9,600			9,600		19,200	3,476.13	7,957.51	9,586.68
South Bound Brook Borough.....	11,400	2,230		8,000		21,630	1,678.15	3,583.05	3,523.49
Somerville Borough.....	165,000		289,300	187,000	7,000	641,300	1,888.24	27,139.32	54,551.10
Warren.....	4,200			7,500	1,100	12,800	1,694.32	3,568.95	8,737.13
Totals.....	\$640,445	\$16,925	\$1,276,650	\$743,390	\$56,675	\$2,734,085	\$87,900.92	\$200,719.59	\$328,243.19

State School Tax Rate2627574
County Tax Rate60

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1913.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real es- tate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebted- ness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910 and Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
Andover Township.	12,112	109	\$43,463	\$122,807	\$308,060	\$1,060	\$93,846	\$13,355	\$389,610	.....	\$389,610	133
Andover Borough.	766	109	.....	.....	166,370	6,223	46,220	3,425	215,388	.....	215,388	140
Branchville Boro.	.....	.....	46,850	203,960	249,840	7,660	98,676	.....	357,186	.....	357,186	162
Byram.	20,424	1,354	.....	.....	322,907	42,171	92,626	.....	457,704	.....	457,704	99
Frankford.	20,309	469	327,230	225,150	552,380	2,188	163,204	8,425	709,347	.....	709,347	250
Franklin Borough	2,502	.....	.....	.....	2,398,250	51,302	103,516	.....	2,502,642	.....	2,502,642	500
Frederon.	11,613	8	.....	.....	243,400	1,362	68,607	6,760	304,599	.....	304,599	142
Green.	15,046	32	.....	.....	253,650	5,960	89,630	1,000	348,160	.....	348,160	154
Hampton.	9,698	.....	.....	.....	234,449	4,862	111,889	3,644	347,558	.....	347,558	181
Hopatcong Borough	20,300	237	.....	.....	748,750	26,469	148,440	8,000	915,659	.....	915,659	475
Lafayette.	860	.....	170,893	141,575	312,468	20,772	35,460	.....	368,700	.....	368,700	87
Montague.	10,807	.....	.....	.....	338,445	6,132	120,997	6,940	457,634	.....	457,634	191
Newton.	28,125	.....	146,075	109,225	255,300	.....	42,500	200	297,800	.....	297,800	178
Sandyston.	1,300	73	659,200	1,625,350	2,284,550	36,057	711,195	80,761	2,951,941	.....	2,951,941	933
Sparta.	24,451	.....	599,415	182,385	781,800	15,259	77,282	.....	934,558	.....	934,558	338
Stanhope Borough.	925	1,586	.....	.....	426,410	27,354	41,391	.....	495,155	.....	495,155	207
Stillwater.	16,799	.....	.....	.....	325,175	6,199	251,807	1,000	391,374	.....	391,374	233
Sussex Borough.	314	.....	150,073	484,750	634,823	6,827	251,807	44,791	848,666	.....	848,666	330
Vernon.	38,394	.....	.....	.....	723,940	17,377	145,415	.....	886,632	.....	886,632	318
Walpack.	13,167	.....	.....	.....	150,765	.....	38,330	.....	189,095	.....	189,095	101
Wantage.	36,000	140	.....	.....	902,100	5,156	290,387	16,137	1,181,509	.....	1,181,509	450
Totals.	307,146	4,431	\$2,141,820	\$3,095,332	\$12,329,632	\$283,224	\$2,974,095	\$198,863	\$15,888,088	\$95,281	\$15,792,807	6,941

BOARD OF EQUALIZATION OF TAXES.

139

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1913.—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Andover Township.....	\$3,200		\$300	\$14,860	\$2,400	\$3,500	\$1,051.00	\$2,276.28	\$3,255.00	\$1.6891
Andover Borough.....	3,200			10,000		20,400	580.54	1,256.84	3,100.00	2.2929
Branchville Borough.....	2,000		550	10,000		12,550	959.52	2,077.23	4,750.00	2.1835
Byram.....	2,800		1,000	3,000	600	7,400	1,187.44	2,670.66	3,000.00	1.5091
Frankford.....	4,000		150	2,500	1,000	7,650	1,911.64	4,138.40	6,450.00	1.7629
Franklin Borough.....	12,000			24,500		36,500	6,751.12	14,614.97	24,372.63	1.8275
Fredon.....	1,200			3,000		4,200	820.32	1,775.92	3,300.00	1.9371
Green.....	5,000			7,700	1,300	14,000	939.19	2,033.32	3,800.00	1.9451
Hampton.....	2,200			2,500	500	5,200	937.56	2,029.90	4,000.00	2.0045
Hardynton.....	38,000			32,000	5,000	75,000	2,461.80	5,329.41	16,616.56	2.320
Hopatcong Borough.....	6,400			10,500	1,000	17,900	994.60	2,153.17	3,550.00	1.8165
Lafayette.....	5,000			4,500	1,500	11,000	1,233.68	2,670.78	3,300.00	1.5748
Montague.....	5,000			9,000	1,500	15,500	792.80	1,716.36	3,750.00	2.1137
Newton.....	25,000		54,500	94,000	1,700	175,200	7,939.56	17,187.72	39,960.00	2.2114
Sandyston.....	5,800			6,500	2,700	14,800	913.48	1,975.42	4,800.00	2.2727
Sparta.....	11,500			22,800	2,100	35,900	2,416.83	5,232.07	11,075.00	2.0907
Stanhope Borough.....	10,000		25,000	13,500		48,500	1,331.71	2,891.65	8,716.00	2.320
Stillwater.....	4,200			16,000	3,000	23,200	1,054.67	2,283.25	4,650.00	2.0418
Sussex Borough.....	14,500			19,000		33,500	2,269.11	4,912.28	11,025.00	2.1634
Vernon.....	9,900			17,700		27,600	2,391.76	5,177.79	10,420.00	2.0289
Walpack.....	1,500			3,500	5,950	10,950	475.80	1,025.76	1,700.00	1.7368
Wantage.....	10,000			6,000	10,000	26,000	3,187.22	6,898.82	16,700.00	2.2771
Totals.....	\$177,200		\$81,500	\$312,500	\$39,150	\$610,350	\$42,602.35	\$92,228.00	\$192,290.19	

The County Tax Rate per \$100 is58398
The State School Tax Rate per \$100 is26976

Abstract of Ratables and Exemptions in the County of Union, for the Year 1913.

[illegible]

BOARD OF EQUALIZATION OF TAXES.

141

Abstract of Rates and Exemptions in the County of Union, for the Year 1913.—Continued.

TAXING DISTRICT.	Number of polls assessed.	Property exempt from taxation.					Apportionment of taxes.			Tax rate per \$100 valuation.
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	County tax.	State school tax.	Local tax.
Clark Township.	100	\$8,200	.....	.....	\$2,700	\$2,000	\$12,900	\$3,446.69	\$2,555.69	\$3,978.62
Cranford Township.	1,027	78,900	.....	30,000	93,350	.....	202,250	22,137.53	16,415.90	89,660.18
City of Elizabeth.	18,084	782,150	219,200	1,278,350	3,023,750	3,500	5,306,950	224,062.57	166,150.71	774,978.67
Fanwood Township.	311	28,300	.....	800	59,750	4,000	92,850	5,787.22	4,291.46	12,875.46
Garwood Borough.	41	.....	.....	.....	.....	.....	.....	2,230.77	1,654.40	6,687.46
Kenilworth Borough.	427	17,000	.....	2,420	7,950	.....	27,370	5,680.89	4,212.69	18,679.77
Hillside Township.	187	8,000	25,000	.....	13,000	50,000	33,000	4,905.83	2,970.57	9,867.71
Mountainside Borough.	498	18,800	.....	5,000	43,000	.....	81,800	6,302.76	4,673.83	16,855.03
Linden Township.	110	5,500	.....	23,750	.....	.....	53,500	1,667.59	1,236.60	5,016.39
Linden Borough.	211	3,800	.....	.....	47,100	186,500	313,750	3,513.85	26,053.15	44,123.79
New Providence Twp.	139	18,050	.....	.....	104,500	.....	50,900	4,458.93	3,306.56	16,270.98
New Providence Bor.	210	19,000	.....	500	29,000	.....	122,550	1,465.01	1,086.46	7,107.93
City of Plainfield.	4,953	600,125	.....	311,100	1,026,200	56,950	1,994,375	2,153.94	1,597.32	355,217.02
City of Rahway.	2,019	183,000	10,000	350,000	240,000	20,000	803,000	96,845.00	71,814.17	10,368.89
Roselle Park.	773	70,000	.....	24,000	71,000	.....	165,000	24,725.51	18,334.89	116,415.45
Roselle Borough.	863	145,000	1,200	6,000	21,500	.....	173,700	12,131.40	8,996.87	48,004.50
City of Summit.	562	206,500	.....	162,300	485,200	15,000	869,000	12,083.94	30,639.77	49,127.27
Springfield Township.	339	24,300	.....	.....	12,500	2,800	39,600	4,049.53	3,002.80	17,574.82
Union Township.	610	27,600	.....	2,500	11,100	6,000	47,200	7,582.16	5,622.46	10,056.00
Town of Westfield.	1,649	147,000	.....	71,000	120,500	17,000	355,500	32,729.71	24,270.39	24,488.77
Totals.	33,753	\$2,494,725	\$255,400	\$2,267,720	\$5,412,100	\$383,750	\$10,793,695	\$550,000.00	\$407,846.28	\$1,926,777.47

County Rate003466
 State School Rate002570 per \$100 valuation.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1913.

TAXING DISTRICT.	Number of		Value of land without	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebtedness.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts added under Ch. 188, Laws of 1912.	Net valuation on which County and State school taxes are apportioned.
	Acres.	lots.										
Allamuchy.	12,541	.....	.....	.....	408,400	\$4,985	\$123,333	\$1,555	\$536,103	\$800	.....	\$535,563
Alpha Borough.	642	900	\$64,195	\$958,570	1,022,765	11,749	173,427	.....	1,207,941	2,900	.....	1,205,041
Belvidere, Town of.	500	.....	211,705	680,080	891,795	21,559	696,008	27,463	1,581,899	.....	.....	1,581,899
Blairtown.	19,118	.....	.....	.....	656,677	17,238	221,762	4,345	1,891,332	700	.....	1,890,632
Franklin.	13,902	174	.....	.....	1,074,068	10,274	264,942	.....	1,349,304	.....	.....	1,349,304
Frelinghuysen.	14,324	83	.....	.....	382,265	5,039	107,883	1,130	494,057	400	.....	493,657
Greenwich.	5,880	.....	.....	.....	571,147	7,017	156,995	4,500	1,309,659	200	2,080	1,307,579
Hackettstown, Twn.	1,497	926	440,890	1,002,195	1,443,085	17,699	366,450	17,445	1,809,789	2,425	.....	1,807,364
Hardwick.	11,325	.....	.....	.....	148,745	1,485	53,061	.....	203,291	200	.....	203,091
Harmony.	13,839	91	.....	.....	530,664	9,132	103,668	.....	643,464	100	.....	643,364
Hope.	18,024	134	.....	.....	520,955	283	131,135	.....	652,373	1,570	.....	650,803
Independence.	11,184	.....	.....	.....	386,450	8,949	136,960	.....	532,356	1,456	.....	530,900
Knowlton.	13,741	259	.....	.....	570,216	13,757	153,762	.....	737,735	73	2,402	740,064
Lopatcong.	4,622	.....	.....	.....	502,297	26,147	53,650	700	580,394	6,500	1,150	580,201
Mansfield.	16,822	27	.....	.....	565,968	3,869	148,716	7,000	711,551	5,063	4,289	695,516
Oxford.	1,859	.....	.....	.....	517,625	4,455	174,030	.....	686,310	.....	.....	686,310
Pahquarry.	11,254	2	.....	.....	119,005	445	14,173	.....	133,623	.....	.....	133,673
Phillipsburg, 1st W.	.....	740	537,215	824,439	1,361,654	610,492	231,293	3,239	2,200,200	1,950	5,180	2,203,430
Phillipsburg, 2nd W.	.....	541	330,390	469,910	800,300	.....	134,919	.....	934,919	50	.....	934,919
Phillipsburg, 3rd W.	.....	866	338,310	681,025	1,019,335	.....	80,223	3,900	1,096,658	75	600	1,096,183
Phillipsburg, 4th W.	.....	435	236,625	489,300	725,925	.....	208,815	1,200	931,540	.....	.....	931,540
Phillipsburg, 5th W.	.....	35	232,005	579,275	811,280	.....	244,150	.....	1,055,430	2,400	1,900	1,054,930
Phillipsburg, 6th W.	.....	2,249	307,280	916,585	1,223,865	.....	169,241	.....	1,393,106	650	550	1,393,006
Pohatcong.	7,186	312	.....	.....	714,063	20,937	158,168	.....	893,168	1,500	.....	891,668
Washington Borough.	7,702	.....	442,245	1,119,580	1,561,825	59,035	337,306	42,110	1,916,055	5,500	.....	1,916,055
Washington Twp.	10,790	204	.....	.....	690,921	7,115	192,911	1,200	889,747	5,100	1,200	886,847
White.	16,000	100	.....	.....	574,950	18,696	178,056	.....	771,701	6,612	4,731	770,820
Totals.	206,665	11,609	\$3,140,860	\$7,720,999	19,796,463	\$880,364	\$5,012,735	\$115,787	\$25,573,765	\$40,024	\$24,842	\$25,568,583

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Rates and Exemptions in the County of Warren, for the Year 1913.—Continued.

TAXING DISTRICT.	Number of polls assessed.	Property exempt from taxation.					Apportionment of taxes.			Tax rate per \$100 valuation.
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Allamuchy.....	172	\$8,200			\$2,500	\$100	\$10,800	\$1,411.43	\$3,609.38	\$2,653.00
Alpha, Borough.....	143	3,600			6,500		10,600	3,175.79	8,121.28	8,812.81
Blairville, Town of.....	479	28,000			56,500	14,500	174,000	4,169.98	10,661.08	10,400.00
Blairtown.....	379	8,000	\$190,000	\$81,000	31,200	2,800	232,700	2,347.19	6,092.34	10,422.00
Franklin.....	389	6,450		1,150	20,500	3,000	31,000	2,555.08	9,082.33	5,287.00
Frelinghuysen.....	394	4,500			6,000	3,000	13,500	1,300.99	3,826.52	4,636.00
Greenwich.....	246	8,500			25,600	21,400	55,500	1,630.59	4,936.75	3,280.00
Hackettstown, Town.....	733	40,000	200,000	8,000	75,000		323,000	4,783.16	12,780.58	12,419.58
Hardwick.....	107	1,000					17,200	1,532.76	1,370.06	4,143.00
Harmony.....	492	11,600			1,500	4,600	17,700	1,693.53	4,333.90	5,130.00
Hope.....	306	4,500			17,000	2,500	24,000	1,713.14	4,385.03	5,444.00
Independence.....	292	4,000			10,900	2,000	16,800	1,369.13	3,677.96	2,233.00
Knowlton.....	367	7,700			24,700	3,600	36,000	1,960.58	4,987.60	5,783.00
Lansford.....	205	3,000					3,000	1,523.58	3,911.52	3,420.00
Mansfield.....	293	8,000		30,000	19,000		57,000	1,861.14	4,769.38	6,071.00
Oxford.....	350	10,000			17,000	550	27,550	1,832.99	4,687.37	6,091.34
Panquarry.....	57	1,050			1,000	150	2,200	352.28	900.88	1,443.00
Phillipsburg, 1st Ward.....	684	120,500		15,000	31,500		167,000	5,808.96	14,849.84	23,049.78
Phillipsburg, 2nd Ward.....	570		8,000		88,300		97,300	2,463.90	6,300.81	9,794.52
Phillipsburg, 3rd Ward.....	659	26,000			10,800		36,800	2,883.90	7,387.64	11,478.36
Phillipsburg, 4th Ward.....	508	2,500	7,000	2,200	7,000		18,700	2,455.00	6,278.04	9,759.02
Phillipsburg, 5th Ward.....	490			10,000	21,200	14,000	45,200	2,780.18	7,109.62	11,056.83
Phillipsburg, 6th Ward.....	611	38,900		6,100	1,650		47,050	3,671.16	9,388.05	14,594.49
Ponatsong.....	443	9,500			15,500	300	25,300	2,349.92	6,009.32	6,700.00
Washington Borough.....	916	28,000		73,000	106,000	500	207,500	5,049.61	12,913.10	18,026.00
Washington Township.....	331	4,500		600	3,700	6,000	14,800	2,334.68	5,970.09	4,637.00
White.....	304	5,800			11,000		17,800	2,031.44	5,194.98	6,750.76
Totals.....	10,719	\$389,700	\$1,940,000	\$227,350	\$612,650	\$79,700	\$1,714,900	\$67,357.61	\$172,250.00	\$209,465.39
State School Rate.....										
County Rate.....										

..... 26354199
 67394190

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1913.

COUNTY.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt other than mortgage indebtedness.	Net valuation taxable.	Amounts deducted under Ch. 37, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts added under Ch. 37, Laws of 1910.	Net valuation on which taxes are apportioned.
Atlantic.....	\$106,866,754.81	\$1,507,510	\$5,272,573.87	.....	\$113,646,838.68	\$2,386,361.25	\$291,692.00	111,552,169.43
Bergen.....	124,857,518.00	2,283,259	13,602,867.00	.....	*140,729,673.00	727,190.00	.....	140,002,483.00
Burlington.....	28,409,580.00	191,263	5,112,518.00	.....	33,654,059.00	68,717.00	.....	33,586,242.00
Camden.....	78,758,486.66	2,567,863	7,456,571.67	\$58,402	88,777,921.33	181,586.00	.....	88,596,335.33
Cape May.....	29,959,545.00	430,503	2,488,807.00	5,000	32,878,855.00	396,487.00	.....	32,482,368.00
Cumberland.....	20,755,407.00	364,861	5,495,358.00	.....	26,445,842.00	135,232.00	.....	26,310,610.00
Essex.....	528,994,221.00	4,424,681	74,624,465.00	169,784	606,478,552.00	60,119,103.00	2,655,534.00	549,014,983.00
Gloucester.....	21,207,527.00	758,876	3,538,460.00	1,564,815	25,442,688.00	62,760.00	14,474.00	25,394,402.00
Hudson.....	408,957,262.00	73,443,447	45,547,471.00	62,175	527,948,180.00	19,193,875.00	357,561.00	509,111,866.00
Hunterdon.....	16,278,422.00	393,682	4,630,328.00	203,768	21,098,694.00	69,887.00	53,381.00	21,082,058.00
Mercer.....	92,510,456.00	1,706,723	16,088,087.00	2,151,208	+107,999,858.00	657,028.00	77,035.00	107,419,865.00
Middlesex.....	54,908,284.00	4,184,502	15,190,048.00	5,000	74,277,284.00	863,503.00	.....	73,594,972.00
Monmouth.....	94,418,653.00	895,094	12,502,267.00	582,768	107,323,246.48	478,322.00	180,641.00	106,845,024.00
Morris.....	47,432,582.00	936,399	6,430,043.48	.....	52,819,024.48	448,332.49	.....	52,370,691.99
Ocean.....	228,641	228,641	2,407,709.00	.....	19,968,907.00	370,604.00	13,575.00	19,611,878.00
Passaic.....	146,818,902.00	878,399	28,486,441.00	.....	176,183,742.00	303,906.00	.....	175,879,836.00
Salem.....	13,288,553.00	76,772	3,416,573.00	145,285	16,586,613.00	28,488.00	3,685.00	16,561,810.00
Somerset.....	28,711,215.00	322,172	4,842,583.00	99,791	33,776,179.00	322,914.00	.....	33,453,265.00
Sussex.....	12,829,632.00	283,224	2,974,095.00	198,863	15,588,088.00	95,281.00	.....	15,792,807.00
Union.....	134,649,933.00	4,353,596	19,798,409.74	40,675	158,761,263.74	436,859.51	331,894.83	158,656,299.06
Warren.....	19,796,463.00	880,354	5,012,735.00	115,787	25,573,765.00	40,024.00	24,842.00	25,558,583.00
Totals.....	\$2,025,711,953.47	\$101,111,821	\$285,008,410.76	\$5,403,321	\$2,406,260,693.23	\$87,386,460.25	\$4,004,314.83	\$2,322,878,547.81

*In Bergen County the ratables were reduced from \$140,743,644 to \$140,729,673 by the County Board of Taxation, by a reduction of \$13,971 in the ratables of Maywood Borough.
 †In Mercer County a deduction of \$154,200 was made from the net valuation taxable in Trenton on account of exemption of parsonages.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1913.—Continued.

COUNTY.	Property exempt from taxation.					Apportionment of taxes.			
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and grave-yards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Atlantic.....	\$996,361.34		\$2,444,777	\$1,558,577	\$32,660	\$5,032,375.34	\$300,570.04	\$330,650.00	\$1,480,483.28
Bergen.....	2,857,930.00	178,150	2,460,455	1,983,977	350,925	7,831,437.00	322,199.50	634,453.90	2,115,090.92
Burlington.....	500,600.00	130,650	439,350	1,455,375	111,030	2,637,005.00	88,988.81	199,000.00	377,938.91
Camden.....	1,636,850.00	145,540	2,348,715	3,259,690	308,000	7,698,795.00	229,873.55	377,093.62	1,199,556.98
Cape May.....	300,450.00	80,300	280,260	610,070	7,500	1,278,580.00	81,464.39	148,074.00	406,227.68
Cumberland.....	484,700.00	2,250	878,450	859,890	48,300	2,273,500.00	68,609.68	122,000.00	352,146.50
Essex.....	12,940,075.00	1,700,100	30,402,825	15,988,075	3,464,700	64,475,775.00	1,604,559.55	2,505,915.56	8,146,192.24
Gloucester.....	420,800.00		277,870	9,644,250	3,577,700	14,001,420.00	63,390.17	138,500.00	271,521.73
Hudson.....	9,990,300.00	2,139,200	12,100,700	9,993,675	1,561,160	35,785,035.00	1,367,153.29	2,674,252.71	6,452,837.08
Hunterdon.....	297,400.00		7,505,300	676,650	73,625	1,560,130.00	56,831.53	103,724.13	223,142.00
Mercer.....	2,261,610.00	4,589,840	7,295,480	3,708,955	424,245	18,280,130.00	278,461.40	484,979.95	1,318,782.47
Middlesex.....	1,307,500.00	1,255,900	2,566,375	2,179,350	280,672	7,589,800.00	187,550.68	340,523.21	900,920.06
Monmouth.....	1,800,100.00	108,000	2,428,325	2,802,985	128,272	7,267,685.00	276,754.78	431,850.00	1,407,086.39
Morris.....	776,400.00	188,900	4,926,700	3,094,580	183,300	9,109,850.00	135,437.78	317,300.00	643,171.83
Ocean.....	269,940.00	10,700	274,520	419,585	59,400	1,034,145.00	51,368.68	90,013.17	243,507.45
Passaic.....	4,436,700.00	495,000	3,924,845	6,735,705	508,800	16,101,050.00	41,923.25	560,808.48	1,907,898.62
Salem.....	159,950.00		220,000	481,500	52,000	913,450.00	44,438.72	99,370.86	190,006.72
Somerset.....	640,445.00	16,925	1,276,650	743,390	56,675	2,734,085.00	87,900.92	290,719.59	398,243.16
Sussex.....	177,200.00		81,500	312,500	39,150	610,350.00	42,693.35	92,228.00	162,290.19
Union.....	2,494,725.00	255,400	2,967,720	5,412,100	383,750	10,793,695.00	550,000.00	407,846.28	1,926,777.47
Warren.....	389,700.00	405,000	227,850	612,650	79,700	1,714,900.00	67,357.61	172,250.00	209,465.39
Totals.....	\$45,139,736.34	\$11,709,755	\$77,628,687	\$63,513,409	\$8,191,570	\$206,183,137.34	\$6,363,436.59	\$10,461,463.46	\$30,363,217.10

††Monmouth County also returned, in a separate column, amounts aggregating \$6,000 for District Court tax.



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